AGGREGRATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	273 135 608	277 096 480	75 207 875	27.5%	67 129 110	24.6%	67 611 856	24.4%	56 446 771	20.4%	266 395 611	96.1%	53 468 296	96.9%	5.6%
Property rates	44 352 147	44 183 537	13 550 300	30.6%	10 010 796	22.6%	11 507 222	26.0%	10 416 736	23.6%	45 485 053	102.9%	9 576 933	104.1%	8.8%
Property rates - penalties and collection charges	544 274	555 177	177 369	32.6%	126 846	23.3%	146 149	26.3%	125 949	22.7%	576 313	103.8%	209 670	97.4%	(39.9%)
Service charges - electricity revenue	91 970 619	91 206 098	23 798 786	25.9%	20 740 794	22.6%	20 113 939	22.1%	21 216 839	23.3%	85 870 358	94.1%	20 183 766	95.7%	5.1%
Service charges - water revenue	28 482 490	28 485 099	6 339 561	22.3%	7 183 804	25.2%	7 063 398	24.8%	7 069 883	24.8%	27 656 646	97.1%	6 075 937	96.5%	16.4%
Service charges - sanitation revenue	11 278 093	11 411 156	2 839 821	25.2%	2 835 270	25.1%	2 898 109	25.4%	2 615 662	22.9%	11 188 862	98.1%	2 478 084	97.8%	5.6%
Service charges - refuse revenue	8 563 793	8 751 394	2 297 461	26.8%	2 095 922	24.5%	2 128 883	24.3%	2 157 800	24.7%	8 680 066	99.2%	1 885 470	100.8%	14.4%
Service charges - other	1 357 530	1 475 545	374 177	27.6%	321 026	23.6%	352 649	23.9%	380 854	25.8%	1 428 707	96.8%	388 492	88.4%	(2.0%)
Rental of facilities and equipment	2 072 315	2 047 781	418 028	20.2%	447 008	21.6%	473 021	23.1%	414 891	20.3%	1 752 948	85.6%	405 526	95.5%	2.3%
Interest earned - external investments	2 872 373	3 010 892	783 695	27.3%	952 334	33.2%	816 357	27.1%	1 074 693	35.7%	3 627 079	120.5%	1 172 333	123.1%	(8.3%)
Interest earned - outstanding debtors	2 914 252	3 019 980	825 254	28.3%	868 689	29.8%	949 315	31.4%	935 020	31.0%	3 578 278	118.5%	902 569	125.7%	3.6%
Dividends received	204	334	3 168	1 553.0%	2 841	1 392.6%	2 744	821.9%	2 694	806.9%	11 446	3 428.9%	2 408	1 110.0%	11.8%
Fines	1 776 589	4 041 387	262 414	14.8%	825 345	46.5%	1 561 958	38.6%	929 374	23.0%	3 579 090	88.6%	257 719	70.6%	260.6%
Licences and permits	837 222	784 017	160 003	19.1%	168 161	20.1%	207 551	26.5%	198 703	25.3%	734 418	93.7%	215 753	100.3%	(7.9%)
Agency services	1 918 939	1 929 402	456 126	23.8%	504 599	26.3%	522 698	27.1%	522 185	27.1%	2 005 608	103.9%	699 103	108.6%	(25.3%)
Transfers recognised - operational	57 345 915	58 858 270	18 798 983	32.8%	15 844 613	27.6%	14 335 113	24.4%	5 714 302	9.7%	54 693 011	92.9%	5 984 960	95.1%	(4.5%)
Other own revenue	16 292 319	16 850 880	4 098 972	25.2%	4 116 747	25.3%	4 485 420	26.6%	2 604 833	15.5%	15 305 971	90.8%	2 972 307	85.8%	(12.4%)
Gains on disposal of PPE	556 534	485 531	23 757	4.3%	84 313	15.1%	47 332	9.7%	66 355	13.7%	221 757	45.7%	57 267	50.2%	15.9%
Operating Expenditure	273 781 079	281 256 241	60 527 985	22.1%	63 979 811	23.4%	59 556 498	21.2%	68 174 969	24.2%	252 239 262	89.7%	64 365 232	91.6%	5.9%
Employee related costs	73 572 208	74 013 260	16 995 633	23.1%	19 033 196	25.9%	17 405 708	23.5%	17 333 213	23.4%	70 767 750	95.6%	16 709 979	97.4%	3.7%
Remuneration of councillors	3 299 040	3 289 136	748 606	22.7%	760 060	23.0%	756 691	23.0%	909 081	27.6%	3 174 439	96.5%	818 761	99.6%	11.0%
Debt impairment	11 540 212	14 162 415	2 016 338	17.5%	2 476 865	21.5%	2 871 315	20.3%	2 383 432	16.8%	9 747 949	68.8%	2 302 942	73.8%	3.5%
Depreciation and asset impairment	22 946 162	22 719 161	3 444 593	15.0%	4 441 196	19.4%	4 200 576	18.5%	4 286 717	18.9%	16 373 083	72.1%	4 151 968	71.2%	3.2%
Finance charges	7 397 716	7 176 293	1 087 963	14.7%	1 960 052	26.5%	1 231 231	17.2%	1 972 612	27.5%	6 251 859	87.1%	1 298 722	89.4%	51.9%
Bulk purchases	77 618 086	77 858 291	22 073 009	28.4%	16 835 266	21.7%	16 469 138	21.2%	18 818 366	24.2%	74 195 779	95.3%	17 945 456	96.0%	4.9%
Other Materials	6 579 035	6 789 634	929 020	14.1%	1 426 338	21.7%	1 411 460	20.8%	1 746 961	25.7%	5 513 778	81.2%	1 484 843	85.9%	17.7%
Contracted services	20 226 705	21 410 422	3 669 155	18.1%	5 339 324	26.4%	4 729 358	22.1%	6 521 834	30.5%	20 259 670	94.6%	5 503 330	94.1%	18.5%
Transfers and grants	5 949 859	6 183 538	963 950	16.2%	1 476 603	24.8%	1 233 212	19.9%	1 341 842	21.7%	5 015 607	81.1%	1 649 994	86.9%	(18.7%)
Other expenditure	44 617 885	47 590 271	8 586 642	19.2%	10 228 392	22.9%	9 242 919	19.4%	12 026 523	25.3%	40 084 476	84.2%	12 375 858	88.8%	(2.8%)
Loss on disposal of PPE	34 171	63 820	13 077	38.3%	2 520	7.4%	4 887	7.7%	834 389	1 307.4%	854 874	1 339.5%	123 379	1 461.1%	576.3%
Surplus/(Deficit)	(645 471)	(4 159 761)	14 679 890		3 149 299		8 055 358		(11 728 198)		14 156 349		(10 896 936)		
Transfers recognised - capital	34 280 185	35 505 344	4 785 570	14.0%	6 722 517	19.6%	7 162 055	20.2%	6 015 855	16.9%	24 685 997	69.5%	7 667 775	74.4%	(21.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	67 846	237 917	(9 872)	(14.6%)	(39 385)	(58.1%)	(22 547)	(9.5%)	83 718	35.2%	11 913	5.0%	2 981	19.7%	2 708.8%
Surplus/(Deficit) after capital transfers and contributions	33 702 560	31 583 501	19 455 588		9 832 430		15 194 866		(5 628 625)		38 854 259		(3 226 180)		
Taxation	528 805	358 446	8 308	1.6%	8 775	1.7%	238 844	66.6%	26 681	7.4%	282 607	78.8%	6 231	6.2%	328.2%
Surplus/(Deficit) after taxation	33 173 755	31 225 055	19 447 280		9 823 656		14 956 022		(5 655 306)		38 571 652		(3 232 411)		
Attributable to minorities	-	(41 233)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 173 755	31 183 822	19 447 280		9 823 656		14 956 022		(5 655 306)		38 571 652		(3 232 411)		
Share of surplus/ (deficit) of associate	-	(1 000)	(274)	-	(220)	-	(659)	65.9%	(658)	65.8%	(1 810)	181.0%	(780)	(264 714 300.0%)	(15.6%)
Surplus/(Deficit) for the year	33 173 755	31 182 822	19 447 006		9 823 436		14 955 363		(5 655 964)		38 569 842		(3 233 191)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	62 538 530	65 716 990	7 843 235	12.5%	11 885 453	19.0%	10 467 294	15.9%	23 034 412	35.1%	53 230 393	81.0%	20 953 748	77.3%	9.9%
National Government	33 137 189	36 110 136	5 509 329	16.6%	6 458 082	19.5%	5 893 115	16.3%	11 781 548	32.6%	29 642 073	82.1%	11 956 303	77.9%	(1.5%)
Provincial Government	1 945 829	2 497 476	504 664	25.9%	1 522 783	78.3%	880 544	35.3%	(209 965)	(8.4%)	2 698 027	108.0%	1 139 194	147.6%	(118.4%)
District Municipality	82 349	99 490	2 326	2.8%	4 073	4.9%	6 703	6.7%	11 338	11.4%	24 440	24.6%	13 666	18.5%	(17.0%)
Other transfers and grants	298 324	208 996	23 354	7.8%	36 711	12.3%	32 368	15.5%	204 778	98.0%	297 211	142.2%	16 976	21.5%	1 106.3%
Transfers recognised - capital	35 463 691	38 916 099	6 039 673	17.0%	8 021 649	22.6%	6 812 730	17.5%	11 787 700	30.3%	32 661 752	83.9%	13 126 139	80.8%	(10.2%)
Borrowing	12 038 295	12 033 281	800 779	6.7%	1 471 888	12.2%	1 626 886	13.5%	5 457 775	45.4%	9 357 328	77.8%	4 129 079	78.3%	32.2%
Internally generated funds	13 595 288	13 714 437	924 994	6.8%	2 247 175	16.5%	1 930 976	14.1%	5 367 122	39.1%	10 470 267	76.3%	3 800 464	72.0%	41.2%
Public contributions and donations	1 441 256	1 053 173	77 789	5.4%	144 740	10.0%	96 702	9.2%	421 815	40.1%	741 046	70.4%	(101 934)	36.9%	(513.8%)
Capital Expenditure Standard Classification	62 538 530	65 716 990	7 845 224	12.5%	11 890 386	19.0%	10 467 939	15.9%	23 037 210	35.1%	53 240 759	81.0%	20 953 734	77.3%	9.9%
Governance and Administration	6 206 166	6 663 922	344 435	5.5%	759 668	12.2%	780 547	11.7%	3 080 044	46.2%	4 964 695	74.5%	1 605 310	62.8%	91.9%
Executive & Council	1 499 777	1 704 138	140 880	9.4%	270 131	18.0%	166 250	9.8%	393 916	23.1%	971 178	57.0%	449 396	54.3%	(12.3%)
Budget & Treasury Office	953 317	750 087	55 729	5.8%	125 790	13.2%	152 436	20.3%	178 862	23.8%	512 817	68.4%	153 708	54.8%	16.4%
Corporate Services	3 753 072	4 209 697	147 826	3.9%	363 747	9.7%	461 862	11.0%	2 507 265	59.6%	3 480 700	82.7%	1 002 206	70.3%	150.2%
Community and Public Safety	9 210 964	10 156 430	953 752	10.4%	2 158 339	23.4%	1 629 970	16.0%	4 249 792	41.8%	8 991 853	88.5%	3 320 273	93.8%	28.0%
Community & Social Services	1 756 879	2 036 947	131 846	7.5%	282 986	16.1%	236 946	11.6%	500 051	24.5%	1 151 830	56.5%	532 461	64.8%	(6.1%)
Sport And Recreation	1 363 135	1 357 204	118 723	8.7%	208 112	15.3%	191 623	14.1%	509 004	37.5%	1 027 463	75.7%	542 415	73.3%	(6.2%)
Public Safety	950 149	1 151 165	91 942	9.7%	158 331	16.7%	192 212	16.7%	432 764	37.6%	875 249	76.0%	339 468	61.1%	27.5%
Housing	4 859 409	5 331 936	565 835	11.6%	1 494 397	30.8%	948 051	17.8%	2 706 909	50.8%	5 715 192	107.2%	1 796 091	125.8%	50.7%
Health	281 392	279 178	45 405	16.1%	14 512	5.2%	61 139	21.9%	101 064	36.2%	222 120	79.6%	109 838	75.6%	(8.0%)
Economic and Environmental Services	19 063 409	20 366 506	3 642 316	19.1%	2 481 526	13.0%	3 014 112	14.8%	6 229 925	30.6%	15 367 879	75.5%	6 263 337	73.2%	(.5%)
Planning and Development	2 709 981	3 228 282	542 718	20.0%	273 158	10.1%	410 884	12.7%	939 672	29.1%	2 166 432	67.1%	736 826	66.4%	27.5%
Road Transport	16 166 051	16 904 993	2 944 526	18.2%	2 325 678	14.4%	2 560 350	15.1%	5 166 930	30.6%	12 997 484	76.9%	5 447 487	74.5%	(5.2%)
Environmental Protection	187 377	233 231	155 072	82.8%	(117 310)	(62.6%)	42 877	18.4%	123 324	52.9%	203 963	87.5%	79 024	59.9%	56.1%
Trading Services	27 787 674	28 360 911	2 893 554	10.4%	6 461 036	23.3%	5 027 095	17.7%	9 448 057	33.3%	23 829 741	84.0%	9 695 954	78.4%	(2.6%)
Electricity	8 442 286	8 194 341	422 501	5.0%	1 782 552	21.1%	1 466 873	17.9%	3 255 097	39.7%	6 927 023	84.5%	2 899 006	79.1%	12.3%
Water	12 281 433	13 082 901	1 697 221	13.8%	2 928 293	23.8%	2 247 730	17.2%	4 078 087	31.2%	10 951 332	83.7%	4 251 506	79.0%	(4.1%)
Waste Water Management	5 582 702	5 894 305	694 649	12.4%	1 386 456	24.8%	1 259 827	21.4%	1 727 535	29.3%	5 068 467	86.0%	2 138 646	78.9%	(19.2%)
Waste Management	1 481 253	1 189 364	79 183	5.3%	363 735	24.6%	52 664	4.4%	387 338	32.6%	882 919	74.2%	406 796	66.0%	(4.8%)
Other	270 317	169 221	11 167	4.1%	29 816	11.0%	16 215	9.6%	29 392	17.4%	86 591	51.2%	68 860	59.4%	(57.3%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	291 669 099	294 346 478	81 990 658	28.1%	76 461 610	26.2%	79 901 351	27.1%	59 172 450	20.1%	297 526 070	101.1%	54 152 155	101.0%	9.3%
Property rates, penalties and collection charges	40 963 413	42 471 658	10 399 924	25.4%	10 531 680	25.7%	10 881 690	25.6%	10 316 333	24.3%	42 129 627	99.2%	9 556 039	98.1%	8.0%
Service charges	129 286 042	127 613 514	33 404 705	25.8%	30 942 327	23.9%	29 416 328	23.1%	29 926 462	23.5%	123 689 821	96.9%	29 066 550	99.2%	3.0%
Other revenue	23 707 271	23 981 084	8 484 033	35.8%	9 211 296	38.9%	9 104 558	38.0%	8 669 491	36.2%	35 469 378	147.9%	6 242 312	143.9%	38.9%
Government - operating	56 888 487	57 569 633	20 555 816	36.1%	16 270 063	28.6%	16 061 017	27.9%	3 009 248	5.2%	55 896 144	97.1%	3 268 493	93.4%	(7.9%)
Government - capital	36 296 348	37 343 344	7 839 078	21.6%	8 380 285	23.1%	12 893 632	34.5%	5 327 266	14.3%	34 440 261	92.2%	4 217 442	91.2%	26.3%
Interest	4 527 319	5 366 704	1 304 409	28.8%	1 124 647	24.8%	1 543 746	28.8%	1 922 079	35.8%	5 894 881	109.8%	1 798 929	128.3%	6.8%
Dividends	219	542	2 694	1 229.8%	1 311	598.5%	381	70.3%	1 573	290.3%	5 958	1 099.7%	2 389	998.9%	(34.2%)
Payments	(234 050 196)	(240 431 417)	(71 423 995)	30.5%	(63 216 104)	27.0%	(57 252 943)	23.8%	(60 869 335)	25.3%	(252 762 378)	105.1%	(58 704 416)	108.6%	3.7%
Suppliers and employees	(222 127 177)	(228 482 496)	(69 572 290)	31.3%	(60 280 564)	27.1%	(55 021 497)	24.1%	(57 755 796)	25.3%	(242 630 147)	106.2%	(55 841 556)	109.0%	3.4%
Finance charges	(7 444 337)	(7 457 117)	(1 102 465)	14.8%	(1 757 489)	23.6%	(1 233 711)	16.5%	(1 888 236)	25.3%	(5 981 901)	80.2%	(1 210 956)	85.0%	55.9%
Transfers and grants	(4 478 681)	(4 491 804)	(749 240)	16.7%	(1 178 051)	26.3%	(997 736)	22.2%	(1 225 303)	27.3%	(4 150 330)	92.4%	(1 651 904)	118.7%	(25.8%)
Net Cash from/(used) Operating Activities	57 618 904	53 915 061	10 566 663	18.3%	13 245 505	23.0%	22 648 408	42.0%	(1 696 885)	(3.1%)	44 763 692	83.0%	(4 552 262)	72.3%	(62.7%)
Cash Flow from Investing Activities															
Receipts	(384 313)	(884 748)	390 856	(101.7%)	1 361 495	(354.3%)	981 298	(110.9%)	10 001	(1.1%)	2 743 650	(310.1%)	714 295	91.1%	(98.6%)
Proceeds on disposal of PPE	766 505	794 767	129 926	17.0%	172 816	22.5%	50 559	6.4%	150 591	18.9%	503 892	63.4%	261 186	81.0%	(42.3%)
Decrease in non-current debtors	309 552	292 816	270 112	87.3%	632 175	204.2%	(6 577)	(2.2%)	(799 470)	(273.0%)	96 240	32.9%	(924 495)	(809.9%)	(13.5%)
Decrease in other non-current receivables	49 752	(77 131)	166 822	335.3%	177 244	356.3%	(98 302)	127.4%	(470 180)	609.6%	(224 416)	291.0%	63 489	1 051.9%	(840.6%)
Decrease (increase) in non-current investments	(1 510 122)	(1 895 200)	(176 004)	11.7%	379 260	(25.1%)	1 035 619	(54.6%)	1 129 060	(59.6%)	2 367 935	(124.9%)	1 314 115	(421.1%)	(14.1%)
Payments	(59 882 142)	(62 114 809)	(9 542 874)	15.9%	(11 229 553)	18.8%	(10 441 730)	16.8%	(15 724 525)	25.3%	(46 938 682)	75.6%	(16 507 243)	81.9%	(4.7%)
Capital assets	(59 882 142)	(62 114 809)	(9 542 874)	15.9%	(11 229 553)	18.8%	(10 441 730)	16.8%	(15 724 525)	25.3%	(46 938 682)	75.6%	(16 507 243)	81.9%	(4.7%)
Net Cash from/(used) Investing Activities	(60 266 454)	(62 999 557)	(9 152 018)	15.2%	(9 868 058)	16.4%	(9 460 432)	15.0%	(15 714 523)	24.9%	(44 195 031)	70.2%	(15 792 947)	81.8%	(.5%)
Cash Flow from Financing Activities															
Receipts	11 434 445	11 495 238	1 650 680	14.4%	544 768	4.8%	5 937 484	51.7%	4 464 064	38.8%	12 596 996	109.6%	5 751 202	90.9%	(22.4%)
Short term loans	52 710	11 581	1 599 431	3 034.4%	193 626	367.3%	5 416 941	46 773.7%	1 302 046	11 242.8%	8 512 044	73 499.0%	(84 061)	37.4%	(1 648.9%)
Borrowing long term/refinancing	10 865 775	10 955 749	34 151	.3%	311 501	2.9%	514 951	4.7%	3 117 383	28.5%	3 977 986	36.3%	5 713 676	90.3%	(45.4%)
Increase (decrease) in consumer deposits	515 960	527 908	17 098	3.3%	39 641	7.7%	5 592	1.1%	44 635	8.5%	106 966	20.3%	121 587	164.4%	(63.3%)
Payments	(4 710 019)	(4 562 890)	(1 385 226)	29.4%	(2 656 328)	56.4%	(7 565 953)	165.8%	(1 750 455)	38.4%	(13 357 962)	292.8%	(1 667 465)	111.7%	5.0%
Repayment of borrowing	(4 710 019)	(4 562 890)	(1 385 226)	29.4%	(2 656 328)	56.4%	(7 565 953)	165.8%	(1 750 455)	38.4%	(13 357 962)	292.8%	(1 667 465)	111.7%	5.0%
Net Cash from/(used) Financing Activities	6 724 426	6 932 348	265 455	3.9%	(2 111 560)	(31.4%)	(1 628 469)	(23.5%)	2 713 608	39.1%	(760 966)	(11.0%)	4 083 737	62.9%	(33.6%)
Net Increase/(Decrease) in cash held	4 076 875	(2 152 148)	1 680 100	41.2%	1 265 887	31.1%	11 559 507	(537.1%)	(14 697 799)	682.9%	(192 305)	8.9%	(16 261 472)	(14.9%)	(9.6%)
Cash/cash equivalents at the year begin:	41 183 025	40 251 502	43 821 975	106.4%	45 502 075	110.5%	46 759 293	116.2%	58 321 751	144.9%	43 821 975	108.9%	56 622 429	100.4%	3.0%
Cash/cash equivalents at the year end:	45 259 900	38 099 354	45 502 075	100.5%	46 767 962	103.3%	58 318 800	153.1%	43 623 951	114.5%	43 629 670	114.5%	40 360 956	85.1%	8.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 963 211	9.5%	1 178 607	3.8%	1 036 914	3.3%	25 861 034	83.3%	31 039 767	29.1%	353 573	1.1%	2 812 673	9.1%
Trade and Other Receivables from Exchange Transactions - Electricity	4 849 435	29.6%	1 024 980	6.3%	731 961	4.5%	9 784 543	59.7%	16 390 918	15.4%	124 442	.8%	1 126 051	6.9%
Receivables from Non-exchange Transactions - Property Rates	3 074 988	13.4%	761 385	3.3%	612 432	2.7%	18 452 538	80.6%	22 901 343	21.5%	235 590	1.0%	2 441 077	10.7%
Receivables from Exchange Transactions - Waste Water Management	1 208 868	10.5%	421 839	3.7%	337 768	2.9%	9 573 496	82.9%	11 541 970	10.8%	93 131	.8%	800 050	6.9%
Receivables from Exchange Transactions - Waste Management	628 809	8.3%	252 387	3.3%	242 047	3.2%	6 485 616	85.2%	7 608 859	7.1%	118 978	1.6%	485 848	6.4%
Receivables from Exchange Transactions - Property Rental Debtors	29 909	2.8%	18 425	1.7%	71 876	6.6%	964 496	88.9%	1 084 705	1.0%	6 514	.6%	155 877	14.4%
Interest on Arrear Debtor Accounts	184 935	2.0%	275 037	3.0%	259 313	2.8%	8 400 580	92.1%	9 119 865	8.6%	193 577	2.1%	833 864	9.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	257	-	-	-
Other	294 223	4.3%	198 585	2.9%	127 367	1.9%	6 244 181	91.0%	6 864 356	6.4%	228 841	3.3%	376 082	5.5%
Total By Income Source	13 234 377	12.4%	4 131 244	3.9%	3 419 678	3.2%	85 766 484	80.5%	106 551 784	100.0%	1 354 902	1.3%	9 031 522	8.5%
Debtors Age Analysis By Customer Group														
Organs of State	684 716	14.3%	160 579	3.4%	185 068	3.9%	3 751 203	78.5%	4 781 566	4.5%	27 214	.6%	349 738	7.3%
Commercial	5 455 125	23.5%	1 245 799	5.4%	944 924	4.1%	15 575 267	67.1%	23 221 114	21.8%	139 682	.6%	1 800 160	7.8%
Households	6 195 440	9.1%	2 397 349	3.5%	1 952 262	2.9%	57 640 111	84.5%	68 185 162	64.0%	1 076 493	1.6%	6 493 758	9.5%
Other	899 097	8.7%	327 517	3.2%	337 425	3.3%	8 799 903	84.9%	10 363 942	9.7%	111 513	1.1%	387 865	3.7%
Total By Customer Group	13 234 377	12.4%	4 131 244	3.9%	3 419 678	3.2%	85 766 484	80.5%	106 551 784	100.0%	1 354 902	1.3%	9 031 522	8.5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 409 269	54.9%	316 935	3.2%	353 221	3.6%	3 773 402	38.3%	9 852 826	30.3%
Bulk Water	1 110 358	27.0%	137 304	3.3%	79 763	1.9%	2 783 865	67.7%	4 111 290	12.6%
PAYE deductions	271 248	87.4%	4 097	1.3%	4 717	1.5%	30 320	9.8%	310 382	1.0%
VAT (output less input)	(18 724)	49.0%	(906)	2.4%	751	(2.0%)	(19 363)	50.6%	(38 242)	(.1%)
Pensions / Retirement	278 041	85.4%	1 593	.5%	1 569	.5%	44 340	13.6%	325 544	1.0%
Loan repayments	340 275	14.8%	52 737	2.3%	271 493	11.8%	1 635 223	71.1%	2 299 728	7.1%
Trade Creditors	7 341 456	79.1%	492 028	5.3%	266 507	2.9%	1 178 243	12.7%	9 278 233	28.5%
Auditor-General	7 398	3.5%	12 520	5.8%	11 736	5.5%	182 361	85.2%	214 015	.7%
Other	4 947 055	80.1%	200 671	3.2%	248 715	4.0%	782 288	12.7%	6 178 729	19.0%
Total	19 686 377	60.5%	1 216 978	3.7%	1 238 472	3.8%	10 390 679	31.9%	32 532 505	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	4 758 546	4 871 758	1 340 683	28.2%	1 308 043	27.5%	1 224 155	25.1%	982 355	20.2%	4 855 235	99.7%	1 039 336	99.7%	(5.5%)
Property rates	796 668	813 298	196 983	24.7%	209 415	26.3%	206 337	25.4%	192 890	23.7%	805 626	99.1%	169 701	99.6%	13.7%
Property rates - penalties and collection charges	512	512	-	-	-	-	-	-	-	-	-	-	151	179.7%	(100.0%)
Service charges - electricity revenue	1 511 514	1 478 315	390 651	25.8%	356 666	23.6%	366 538	24.8%	360 383	24.4%	1 474 239	99.7%	339 109	100.0%	6.3%
Service charges - water revenue	370 613	370 613	103 660	28.0%	121 133	32.7%	73 022	19.7%	98 062	26.5%	395 877	106.8%	80 686	103.1%	21.5%
Service charges - sanitation revenue	271 995	287 272	76 387	28.1%	78 777	29.0%	64 753	22.5%	56 130	19.5%	276 047	96.1%	59 887	101.3%	(6.3%)
Service charges - refuse revenue	251 704	261 244	65 617	26.1%	65 839	26.2%	64 921	24.9%	65 232	25.0%	261 610	100.1%	58 103	102.3%	12.3%
Service charges - other	14 261	14 261	10 027	70.3%	4 869	34.1%	1 838	12.9%	332	2.3%	17 066	119.7%	549	25.1%	(39.5%)
Rental of facilities and equipment	17 013	17 013	3 159	18.6%	2 816	16.6%	3 954	23.2%	4 644	27.3%	14 573	85.7%	3 587	82.3%	29.5%
Interest earned - external investments	77 491	77 491	29 138	37.6%	27 202	35.1%	29 624	38.2%	34 142	44.1%	120 106	155.0%	37 958	132.9%	(10.1%)
Interest earned - outstanding debtors	29 383	29 383	7 825	26.6%	8 748	29.8%	9 384	31.9%	9 042	30.8%	34 999	119.1%	7 460	101.7%	21.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 400	9 400	1 235	13.1%	798	8.5%	1 450	15.4%	1 199	12.8%	4 682	49.8%	1 535	69.1%	(21.9%)
Licences and permits	20 523	20 523	3 715	18.1%	3 155	15.4%	3 748	18.3%	3 514	17.1%	14 132	68.9%	4 253	76.9%	(17.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	825 736	929 301	285 434	34.6%	269 081	32.6%	207 785	22.4%	93 021	10.0%	855 321	92.0%	214 184	91.4%	(56.6%)
Other own revenue	561 732	563 131	166 852	29.7%	159 543	28.4%	190 772	33.9%	62 797	11.2%	579 964	103.0%	62 145	106.6%	1.0%
Gains on disposal of PPE	-	-	-	-	-	-	28	-	966	-	993	-	29	-	3 249.4%
Operating Expenditure	4 746 905	4 890 429	1 159 109	24.4%	1 217 590	25.7%	1 122 103	22.9%	1 062 637	21.7%	4 561 439	93.3%	1 131 654	94.6%	(6.1%)
Employee related costs	1 237 215	1 241 125	278 087	22.5%	305 977	24.7%	317 507	25.6%	291 107	23.5%	1 192 678	96.1%	265 321	98.1%	9.7%
Remuneration of councillors	52 254	52 254	11 288	21.6%	11 366	21.8%	11 241	21.5%	13 787	26.4%	47 682	91.3%	11 191	92.3%	23.2%
Debt impairment	203 074	187 074	50 769	25.0%	50 769	25.0%	36 562	19.5%	48 975	26.2%	187 074	100.0%	46 086	100.0%	6.3%
Depreciation and asset impairment	710 000	710 000	177 500	25.0%	177 500	25.0%	177 518	25.0%	177 525	25.0%	710 043	100.0%	134 809	100.0%	31.7%
Finance charges	59 248	59 248	14 478	24.4%	16 111	27.2%	13 705	23.1%	15 246	25.7%	59 540	100.5%	17 108	101.3%	(10.9%)
Bulk purchases	1 201 856	1 214 784	369 992	30.8%	269 879	22.5%	260 696	21.5%	313 910	25.8%	1 214 477	100.0%	289 622	100.0%	8.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 909	14 944	2 725	13.7%	5 906	29.7%	4 055	27.1%	1 914	12.8%	14 601	97.7%	1 472	97.3%	30.1%
Transfers and grants	204 013	195 638	31 888	15.6%	63 136	30.9%	58 884	30.1%	57 065	29.2%	210 974	107.8%	40 572	62.9%	40.7%
Other expenditure	1 059 335	1 215 362	222 382	21.0%	316 947	29.9%	241 934	19.9%	143 107	11.8%	924 370	76.1%	325 474	88.3%	(56.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 640	(18 672)	181 574		90 453		102 052		(80 282)		293 796		(92 318)		
Transfers recognised - capital	700 782	720 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	459	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	712 422	702 187	181 574		90 453		102 052		(80 282)		293 796		(92 318)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	712 422	702 187	181 574		90 453		102 052		(80 282)		293 796		(92 318)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	712 422	702 187	181 574		90 453		102 052		(80 282)		293 796		(92 318)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	712 422	702 187	181 574		90 453		102 052		(80 282)		293 796		(92 318)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	942 007	1 168 745	105 049	11.2%	258 780	27.5%	181 563	15.5%	328 409	28.1%	873 801	74.8%	393 851	83.4%	(16.6%)
National Government	671 925	664 712	72 853	10.8%	180 700	26.9%	115 211	17.3%	187 659	28.2%	556 423	83.7%	336 321	88.5%	(44.2%)
Provincial Government	28 857	55 688	7 813	27.1%	10 931	37.9%	12 955	23.3%	4 417	7.9%	36 116	64.9%	17 696	56.3%	(75.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 782	720 400	80 666	11.5%	191 631	27.3%	128 166	17.8%	192 076	26.7%	592 539	82.3%	354 017	86.7%	(45.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	241 226	447 886	24 383	10.1%	57 167	23.7%	53 397	11.9%	136 332	30.4%	271 280	60.6%	39 401	65.9%	246.0%
Public contributions and donations	-	459	-	-	9 982	-	-	-	-	-	9 982	2 175.4%	433	-	(100.0%)
Capital Expenditure Standard Classification	942 007	1 168 745	105 049	11.2%	258 780	27.5%	181 563	15.5%	328 409	28.1%	873 801	74.8%	393 851	83.4%	(16.6%)
Governance and Administration	34 950	47 597	887	2.5%	5 704	16.3%	3 338	7.0%	1 886	4.0%	11 815	24.8%	12 360	52.9%	(84.7%)
Executive & Council	7 500	13 229	279	3.7%	3 016	40.2%	2 338	17.7%	1 211	9.2%	6 844	51.7%	689	9.6%	75.9%
Budget & Treasury Office	12 350	11 282	19	.2%	35	.3%	404	3.6%	138	1.2%	596	5.3%	560	11.1%	(75.4%)
Corporate Services	15 100	23 086	590	3.9%	2 653	17.6%	595	2.6%	536	2.3%	4 375	19.0%	11 111	75.6%	(95.2%)
Community and Public Safety	140 467	208 795	23 264	16.6%	43 289	30.8%	50 184	24.0%	56 529	27.1%	173 266	83.0%	100 237	61.9%	(43.6%)
Community & Social Services	12 500	16 223	1 111	8.9%	2 123	17.0%	6 436	39.7%	16 566	102.1%	26 236	161.7%	49 607	62.7%	(66.6%)
Sport And Recreation	28 030	21 516	190	.7%	1 846	6.6%	898	4.2%	495	2.3%	3 428	15.9%	2 718	9 220.0%	(81.8%)
Public Safety	9 800	14 871	764	7.8%	915	9.3%	237	1.6%	1 643	11.1%	3 560	23.9%	5 694	80.3%	(71.1%)
Housing	90 136	156 185	21 199	23.5%	38 405	42.6%	42 613	27.3%	37 795	24.2%	140 013	89.6%	42 217	53.5%	(10.5%)
Health	-	-	-	-	-	-	-	-	29	-	29	-	-	73.7%	(100.0%)
Economic and Environmental Services	262 895	390 442	46 733	17.8%	102 141	38.9%	52 691	13.5%	113 822	29.2%	315 388	80.8%	152 965	93.1%	(25.6%)
Planning and Development	54 895	51 543	5 051	9.2%	5 434	9.9%	11 850	23.0%	11 632	22.6%	33 966	65.9%	18 944	58.2%	(38.6%)
Road Transport	198 000	327 199	41 683	21.1%	96 708	48.8%	40 841	12.5%	102 190	31.2%	281 422	86.0%	134 020	108.5%	(23.8%)
Environmental Protection	10 000	11 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	503 196	521 410	34 164	6.8%	107 646	21.4%	75 350	14.5%	156 172	30.0%	373 332	71.6%	128 085	96.1%	21.9%
Electricity	152 999	144 756	9 549	6.2%	38 399	25.1%	25 222	17.4%	48 507	33.5%	121 677	84.1%	55 584	101.7%	(12.7%)
Water	97 689	96 898	4 071	4.2%	13 440	13.8%	20 407	21.1%	40 222	41.5%	78 140	80.6%	26 662	89.9%	50.9%
Waste Water Management	216 508	198 873	17 448	8.1%	35 989	16.6%	19 703	9.9%	64 947	32.7%	138 087	69.4%	45 839	95.5%	41.7%
Waste Management	36 000	80 884	3 096	8.6%	19 817	55.0%	10 018	12.4%	2 497	3.1%	35 428	43.8%	-	-	(100.0%)
Other	500	500	-	-	-	-	-	-	-	-	-	-	205	2.7%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	5 210 642	5 343 303	1 512 055	29.0%	1 566 836	30.1%	1 459 401	27.3%	1 000 420	18.7%	5 538 712	103.7%	1 017 448	100.1%	(1.7%)
Property rates, penalties and collection charges	745 363	760 913	196 983	26.4%	209 415	28.1%	206 337	27.1%	194 017	25.5%	806 752	106.0%	169 626	106.5%	14.4%
Service charges	2 262 782	2 254 944	636 315	28.1%	622 417	27.5%	566 645	25.1%	598 851	26.6%	2 424 227	107.5%	529 759	105.7%	13.0%
Other revenue	569 105	570 413	184 988	32.5%	171 181	30.1%	204 379	35.8%	78 472	13.8%	639 021	112.0%	80 321	118.5%	(2.3%)
Government - operating	825 736	929 301	285 434	34.6%	269 081	32.6%	207 785	22.4%	86 596	9.3%	848 896	91.3%	214 184	91.1%	(59.6%)
Government - capital	700 782	720 859	171 369	24.5%	258 797	36.9%	235 246	32.6%	(700)	(.1%)	664 712	92.2%	(21 859)	76.1%	(96.8%)
Interest	106 874	106 874	36 966	34.6%	35 946	33.6%	39 008	36.5%	43 184	40.4%	155 105	145.1%	45 419	124.9%	(4.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 770 776)	(3 930 402)	(1 358 149)	36.0%	(1 038 132)	27.5%	(1 001 572)	25.5%	(940 952)	23.9%	(4 338 806)	110.4%	(812 159)	104.1%	15.9%
Suppliers and employees	(3 507 515)	(3 675 516)	(1 311 816)	37.4%	(958 885)	27.3%	(928 983)	25.3%	(869 203)	23.6%	(4 068 888)	110.7%	(755 220)	106.9%	15.1%
Finance charges	(59 248)	(59 248)	(14 444)	24.4%	(16 111)	27.2%	(13 705)	23.1%	(15 246)	25.7%	(59 506)	100.4%	(16 367)	100.1%	(6.8%)
Transfers and grants	(204 013)	(195 638)	(31 888)	15.6%	(63 136)	30.9%	(58 884)	30.1%	(56 503)	28.9%	(210 411)	107.6%	(40 572)	62.9%	39.3%
Net Cash from/(used) Operating Activities	1 439 866	1 412 901	153 906	10.7%	528 704	36.7%	457 828	32.4%	59 468	4.2%	1 199 907	84.9%	205 289	89.1%	(71.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	29	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	29	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(942 007)	(1 168 745)	(105 049)	11.2%	(258 780)	27.5%	(181 563)	15.5%	(328 632)	28.1%	(874 025)	74.8%	(393 851)	83.4%	(16.6%)
Capital assets	(942 007)	(1 168 745)	(105 049)	11.2%	(258 780)	27.5%	(181 563)	15.5%	(328 632)	28.1%	(874 025)	74.8%	(393 851)	83.4%	(16.6%)
Net Cash from/(used) Investing Activities	(942 007)	(1 168 745)	(105 049)	11.2%	(258 780)	27.5%	(181 563)	15.5%	(328 632)	28.1%	(874 025)	74.8%	(393 823)	83.3%	(16.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 633)	(54 633)	(15 653)	28.7%	(10 897)	19.9%	(16 392)	30.0%	(11 691)	21.4%	(54 633)	100.0%	(10 600)	100.0%	10.3%
Repayment of borrowing	(54 633)	(54 633)	(15 653)	28.7%	(10 897)	19.9%	(16 392)	30.0%	(11 691)	21.4%	(54 633)	100.0%	(10 600)	100.0%	10.3%
Net Cash from/(used) Financing Activities	(54 633)	(54 633)	(15 653)	28.7%	(10 897)	19.9%	(16 392)	30.0%	(11 691)	21.4%	(54 633)	100.0%	(10 600)	100.0%	10.3%
Net Increase/(Decrease) in cash held	443 225	189 523	33 204	7.5%	259 027	58.4%	259 873	137.1%	(280 855)	(148.2%)	271 249	143.1%	(199 133)	106.9%	41.0%
Cash/cash equivalents at the year begin:	870 044	870 044	2 164 433	248.8%	2 197 637	252.6%	2 456 664	282.4%	2 716 537	312.2%	2 164 433	248.8%	2 359 165	321.2%	15.1%
Cash/cash equivalents at the year end:	1 313 269	1 059 567	2 197 637	167.3%	2 456 664	187.1%	2 716 537	256.4%	2 435 682	229.9%	2 435 682	229.9%	2 160 032	248.3%	12.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 543	10.8%	28 685	8.2%	20 031	5.8%	261 993	75.2%	348 252	27.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	73 274	59.3%	7 561	6.1%	3 230	2.6%	39 416	31.9%	123 480	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62 520	19.0%	18 109	5.5%	12 221	3.7%	235 525	71.7%	328 375	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19 405	13.0%	6 182	4.2%	3 834	2.6%	119 343	80.2%	148 764	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 208	7.5%	6 437	3.4%	4 611	2.4%	165 120	86.7%	190 376	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73	2.3%	65	2.1%	62	2.0%	2 932	93.6%	3 131	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 728	5.2%	2 899	2.3%	2 193	1.7%	116 972	90.8%	128 792	10.1%	-	-	-	-
Total By Income Source	213 751	16.8%	69 937	5.5%	46 182	3.6%	941 300	74.0%	1 271 170	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 779	56.1%	1 567	10.0%	412	2.6%	4 890	31.2%	15 648	1.2%	-	-	-	-
Commercial	108 925	40.2%	16 827	6.2%	11 649	4.3%	133 565	49.3%	270 966	21.3%	-	-	-	-
Households	87 192	10.7%	46 602	5.7%	30 076	3.7%	651 585	79.9%	815 454	64.1%	-	-	-	-
Other	8 856	5.2%	4 941	2.9%	4 045	2.4%	151 260	89.4%	169 102	13.3%	-	-	-	-
Total By Customer Group	213 751	16.8%	69 937	5.5%	46 182	3.6%	941 300	74.0%	1 271 170	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	139 290	100.0%	-	-	-	-	-	-	139 290	26.8%
Bulk Water	16 742	100.0%	-	-	-	-	-	-	16 742	3.2%
PAYE deductions	12 501	100.0%	-	-	-	-	-	-	12 501	2.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	15 554	100.0%	-	-	-	-	-	-	15 554	3.0%
Loan repayments	26 937	100.0%	-	-	-	-	-	-	26 937	5.2%
Trade Creditors	215 708	96.3%	8 312	3.7%	-	-	-	-	224 021	43.1%
Auditor-General	601	100.0%	-	-	-	-	-	-	601	.1%
Other	83 654	100.0%	-	-	-	-	-	-	83 654	16.1%
Total	510 987	98.4%	8 312	1.6%	-	-	-	-	519 300	100.0%

Contact Details

Municipal Manager	Mr Andile Fani	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	8 119 588	8 291 268	1 828 123	22.5%	2 213 132	27.3%	2 043 602	24.6%	1 734 107	20.9%	7 818 964	94.3%	1 889 839	94.3%	(8.2%)
Property rates	1 373 533	1 373 533	343 503	25.0%	347 210	25.3%	362 168	26.4%	358 383	26.1%	1 411 264	102.7%	329 888	101.5%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 182 151	3 127 151	754 979	23.7%	723 297	22.7%	680 863	21.8%	699 152	22.4%	2 858 291	91.4%	671 101	90.2%	4.2%
Service charges - water revenue	558 220	565 220	113 308	20.3%	153 558	27.5%	173 103	30.6%	138 057	24.4%	578 026	102.3%	147 002	110.5%	(6.1%)
Service charges - sanitation revenue	384 587	389 587	82 464	21.4%	104 239	27.1%	109 315	28.1%	91 026	23.4%	387 044	99.3%	74 859	98.4%	21.6%
Service charges - refuse revenue	200 068	200 068	51 008	25.5%	50 389	25.2%	50 504	25.2%	50 237	25.1%	202 139	101.0%	44 810	101.7%	12.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 327	22 229	5 010	22.4%	3 534	15.8%	5 362	24.1%	4 218	19.0%	18 125	81.5%	3 989	80.4%	5.7%
Interest earned - external investments	65 792	66 492	13 054	19.8%	17 341	26.4%	17 159	25.8%	24 384	36.7%	71 938	108.2%	21 901	110.2%	11.3%
Interest earned - outstanding debtors	182 999	143 690	41 493	22.7%	29 373	16.1%	36 952	25.7%	42 528	29.6%	150 346	104.6%	53 950	126.6%	(21.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	36 836	10 797	3 337	9.1%	2 681	7.3%	1 822	16.9%	2 827	26.2%	10 667	98.8%	977	18.4%	189.2%
Licences and permits	11 365	11 365	2 345	20.6%	2 524	22.2%	2 577	22.7%	2 249	19.8%	9 695	85.3%	2 237	87.8%	.5%
Agency services	1 575	2 202	551	35.0%	563	35.7%	563	25.6%	569	25.9%	2 246	102.0%	541	141.3%	5.1%
Transfers recognised - operational	1 340 739	1 570 615	220 967	16.5%	516 987	38.6%	385 053	24.5%	193 482	12.3%	1 316 489	83.8%	408 542	86.7%	(52.6%)
Other own revenue	759 395	808 319	196 098	25.8%	261 435	34.4%	217 395	26.9%	126 950	15.7%	801 878	99.2%	130 037	93.8%	(2.4%)
Gains on disposal of PPE	-	-	5	-	-	-	766	-	46	-	817	-	5	-	752.8%
Operating Expenditure	8 306 387	8 687 899	1 864 228	22.4%	2 101 703	25.3%	1 808 414	20.8%	2 087 020	24.0%	7 861 365	90.5%	1 928 802	88.2%	8.2%
Employee related costs	2 196 693	2 190 435	468 595	21.3%	548 993	25.0%	490 978	22.4%	489 785	22.4%	1 998 350	91.2%	526 510	97.3%	(7.0%)
Remuneration of councillors	60 976	60 976	13 681	22.4%	13 751	22.6%	13 861	22.7%	16 425	26.9%	57 719	94.7%	13 906	98.0%	18.1%
Debt impairment	341 949	339 368	62 369	18.2%	56 595	16.6%	79 149	23.3%	132 282	39.0%	330 396	97.4%	212 609	95.8%	(37.8%)
Depreciation and asset impairment	862 509	825 353	215 630	25.0%	215 628	25.0%	206 325	25.0%	187 747	22.7%	825 330	100.0%	193 439	100.0%	(2.9%)
Finance charges	179 731	179 917	15 200	8.5%	29 364	16.3%	63 101	35.1%	27 848	15.5%	135 513	75.3%	30 381	75.7%	(8.3%)
Bulk purchases	2 386 983	2 454 701	573 172	24.0%	698 507	29.3%	532 095	21.7%	646 330	26.3%	2 450 104	99.8%	492 626	87.8%	31.2%
Other Materials	607 474	622 991	80 218	13.2%	121 119	19.9%	139 474	22.4%	176 604	28.3%	517 415	83.1%	148 533	71.6%	18.9%
Contracted services	374 837	322 294	69 404	18.5%	78 454	20.9%	65 106	20.2%	56 347	17.5%	269 310	83.6%	60 599	69.9%	(7.0%)
Transfers and grants	375 659	391 705	64 790	17.2%	105 314	28.0%	91 573	23.4%	126 370	32.3%	388 047	99.1%	57 280	89.5%	120.6%
Other expenditure	919 578	1 300 158	301 168	32.8%	233 979	25.4%	126 752	9.7%	227 282	17.5%	889 181	68.4%	192 892	75.8%	17.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	28	-	(100.0%)
Surplus/(Deficit)	(186 799)	(396 631)	(36 104)		111 429		235 187		(352 913)		(42 401)		(38 963)		
Transfers recognised - capital	846 775	897 831	112 945	13.3%	218 955	25.9%	198 245	22.1%	245 920	27.4%	776 065	86.4%	314 002	74.3%	(21.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	659 976	501 200	76 841		330 384		433 433		(106 993)		733 664		275 039		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	659 976	501 200	76 841		330 384		433 433		(106 993)		733 664		275 039		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	659 976	501 200	76 841		330 384		433 433		(106 993)		733 664		275 039		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	659 976	501 200	76 841		330 384		433 433		(106 993)		733 664		275 039		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	1 392 230	1 560 118	164 266	11.8%	335 182	24.1%	290 939	18.6%	514 971	33.0%	1 305 357	83.7%	611 882	76.1%	(15.8%)
National Government	846 775	889 180	112 945	13.3%	218 955	25.9%	198 245	22.3%	245 920	27.7%	776 065	87.3%	411 033	86.1%	(40.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 000	8 652	-	-	-	-	-	-	-	-	-	-	1 477	7.2%	(100.0%)
Transfers recognised - capital	851 775	897 831	112 945	13.3%	218 955	25.7%	198 245	22.1%	245 920	27.4%	776 065	86.4%	412 510	84.4%	(40.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	487 455	609 287	43 263	8.9%	108 579	22.3%	87 938	14.4%	231 796	38.0%	471 576	77.4%	191 326	63.3%	21.2%
Public contributions and donations	53 000	53 000	8 058	15.2%	7 648	14.4%	4 756	9.0%	37 254	70.3%	57 715	108.9%	8 046	49.2%	363.0%
Capital Expenditure Standard Classification	1 392 230	1 560 118	164 266	11.8%	335 182	24.1%	290 939	18.6%	514 971	33.0%	1 305 357	83.7%	611 882	76.1%	(15.8%)
Governance and Administration	71 650	98 912	2 352	3.3%	15 306	21.4%	10 662	10.8%	61 089	61.8%	89 409	90.4%	18 724	56.4%	226.3%
Executive & Council	6 550	25 770	679	10.4%	1 018	15.5%	679	2.6%	19 960	77.5%	22 336	86.7%	6 589	33.1%	202.9%
Budget & Treasury Office	30 450	32 992	-	-	5 841	19.2%	4 610	14.0%	20 854	63.2%	31 305	94.9%	3 098	81.8%	573.1%
Corporate Services	34 650	40 150	1 673	4.8%	8 446	24.4%	5 374	13.4%	20 276	50.5%	35 768	89.1%	9 037	82.6%	124.4%
Community and Public Safety	221 461	234 632	22 013	9.9%	66 640	30.1%	40 173	17.1%	90 542	38.6%	219 367	93.5%	63 235	78.9%	43.2%
Community & Social Services	13 000	15 001	451	3.5%	2 169	16.7%	709	4.7%	257	1.7%	3 585	23.9%	703	14.2%	(63.4%)
Sport And Recreation	11 000	14 893	-	-	2 741	24.9%	2 524	17.0%	7 375	49.5%	12 641	84.9%	3 416	91.5%	115.9%
Public Safety	13 513	15 590	102	.8%	1 107	8.2%	2 945	18.9%	7 024	45.1%	11 178	71.7%	2 957	36.0%	137.6%
Housing	182 273	187 473	21 636	11.9%	60 623	33.3%	33 794	18.0%	74 989	40.0%	191 042	101.9%	56 239	84.9%	33.3%
Health	1 675	1 675	(176)	(10.5%)	-	-	201	12.0%	896	53.5%	921	55.0%	(80)	4.3%	(1 219.8%)
Economic and Environmental Services	358 386	512 535	55 468	15.5%	96 312	26.9%	74 257	14.5%	114 254	22.3%	340 291	66.4%	275 535	77.0%	(58.5%)
Planning and Development	72 619	122 670	5 314	7.3%	14 759	20.3%	17 645	14.4%	21 413	17.5%	59 131	48.2%	13 509	40.8%	58.5%
Road Transport	256 187	326 981	46 059	18.0%	67 990	26.5%	48 564	14.9%	58 013	17.7%	220 627	67.5%	248 130	84.7%	(76.6%)
Environmental Protection	29 580	62 884	4 095	13.8%	13 562	45.8%	8 049	12.8%	34 827	55.4%	60 533	96.3%	13 897	84.1%	150.6%
Trading Services	740 733	714 039	84 433	11.4%	156 924	21.2%	165 847	23.2%	249 086	34.9%	656 290	91.9%	254 387	78.9%	(2.1%)
Electricity	207 383	222 383	36 140	17.4%	50 782	24.5%	49 603	22.3%	80 702	36.3%	217 228	97.7%	115 160	81.8%	(29.9%)
Water	201 900	175 900	11 219	5.6%	39 490	19.6%	36 467	20.7%	67 398	38.3%	154 574	87.9%	49 924	78.0%	35.0%
Waste Water Management	311 750	294 386	36 514	11.7%	65 198	20.9%	76 714	26.1%	97 515	33.1%	275 941	93.7%	80 192	78.1%	21.6%
Waste Management	19 700	21 370	560	2.8%	1 454	7.4%	3 062	14.3%	3 471	16.2%	8 547	40.0%	9 111	63.4%	(61.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	8 224 107	8 259 301	2 359 166	28.7%	2 565 019	31.2%	2 534 110	30.7%	1 520 654	18.4%	8 978 950	108.7%	1 336 059	107.2%	13.8%
Property rates, penalties and collection charges	1 223 197	1 214 974	299 319	24.5%	310 947	25.4%	296 384	24.4%	302 700	24.9%	1 209 351	99.5%	247 098	96.7%	22.5%
Service charges	3 805 800	3 758 191	1 054 842	27.7%	956 944	25.1%	866 919	23.1%	888 380	23.6%	3 767 086	100.2%	795 502	103.3%	11.7%
Other revenue	822 577	856 700	408 596	49.7%	598 492	72.8%	456 985	53.3%	279 677	32.6%	1 743 750	203.5%	184 077	147.3%	51.9%
Government - operating	1 336 616	1 347 981	400 080	29.9%	399 727	29.9%	343 568	25.5%	26 689	2.0%	1 170 064	86.8%	86 164	102.2%	(69.0%)
Government - capital	970 324	1 015 163	166 746	17.2%	280 394	28.9%	552 497	54.4%	-	-	999 637	98.5%	-	102.2%	-
Interest	65 592	66 292	29 583	45.1%	18 515	28.2%	17 757	26.8%	23 207	35.0%	89 062	134.3%	23 219	130.6%	(.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 717 552)	(7 115 609)	(2 220 431)	33.1%	(1 914 187)	28.5%	(1 629 023)	22.9%	(1 684 524)	23.7%	(7 448 164)	104.7%	(1 595 377)	107.9%	5.6%
Suppliers and employees	(6 518 127)	(6 909 313)	(2 152 193)	33.0%	(1 877 318)	28.8%	(1 563 278)	22.6%	(1 651 936)	23.9%	(7 244 726)	104.9%	(1 548 611)	107.8%	6.7%
Finance charges	(181 344)	(179 549)	(62 276)	34.3%	(28 887)	15.9%	(61 244)	34.1%	(27 639)	15.4%	(180 046)	100.3%	(37 885)	115.6%	(27.0%)
Transfers and grants	(18 081)	(26 746)	(5 961)	33.0%	(7 982)	44.1%	(4 501)	16.8%	(4 948)	18.5%	(23 392)	87.5%	(8 882)	95.5%	(44.3%)
Net Cash from/(used) Operating Activities	1 506 555	1 143 692	138 736	9.2%	650 832	43.2%	905 087	79.1%	(163 870)	(14.3%)	1 530 785	133.8%	(259 318)	103.8%	(36.8%)
Cash Flow from Investing Activities															
Receipts	-	19 840	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	19 820	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 339 675)	(1 753 816)	(605 805)	45.2%	(353 207)	26.4%	(267 860)	15.3%	(376 146)	21.4%	(1 603 019)	91.4%	(417 552)	75.0%	(9.9%)
Capital assets	(1 339 675)	(1 753 816)	(605 805)	45.2%	(353 207)	26.4%	(267 860)	15.3%	(376 146)	21.4%	(1 603 019)	91.4%	(417 552)	75.0%	(9.9%)
Net Cash from/(used) Investing Activities	(1 339 675)	(1 733 976)	(605 805)	45.2%	(353 207)	26.4%	(267 860)	15.4%	(376 146)	21.7%	(1 603 019)	92.4%	(417 552)	75.0%	(9.9%)
Cash Flow from Financing Activities															
Receipts	-	7 189	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	7 189	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 968)	(112 968)	(35 672)	31.6%	(20 165)	17.8%	(36 703)	32.5%	(20 428)	18.1%	(112 968)	100.0%	(11 965)	91.9%	70.7%
Repayment of borrowing	(112 968)	(112 968)	(35 672)	31.6%	(20 165)	17.8%	(36 703)	32.5%	(20 428)	18.1%	(112 968)	100.0%	(11 965)	91.9%	70.7%
Net Cash from/(used) Financing Activities	(112 968)	(105 779)	(35 672)	31.6%	(20 165)	17.8%	(36 703)	34.7%	(20 428)	19.3%	(112 968)	106.8%	(11 965)	94.5%	70.7%
Net Increase/(Decrease) in cash held	53 912	(696 063)	(502 741)	(932.5%)	277 461	514.7%	600 523	(86.3%)	(560 445)	80.5%	(185 202)	26.6%	(688 835)	(15.2%)	(18.6%)
Cash/cash equivalents at the year begin:	1 162 924	1 610 624	1 608 097	138.3%	1 105 356	95.0%	1 382 817	85.9%	1 983 340	123.1%	1 608 097	99.8%	2 278 627	96.6%	(13.0%)
Cash/cash equivalents at the year end:	1 216 836	914 561	1 105 356	90.8%	1 382 817	113.6%	1 983 340	216.9%	1 422 895	155.6%	1 422 895	155.6%	1 589 791	136.7%	(10.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	58 523	13.6%	29 465	6.8%	22 047	5.1%	320 207	74.4%	430 242	16.4%	97 064	22.6%	386 047	89.0%
Trade and Other Receivables from Exchange Transactions - Electricity	188 252	28.6%	55 894	8.5%	39 243	6.0%	375 656	57.0%	659 044	25.1%	13 171	2.0%	350 756	53.0%
Receivables from Non-exchange Transactions - Property Rates	97 890	22.3%	27 556	6.3%	13 117	3.0%	299 912	68.4%	438 474	16.7%	38 697	8.8%	504 960	115.0%
Receivables from Exchange Transactions - Waste Water Management	44 025	17.5%	17 851	7.1%	13 557	5.4%	175 593	69.9%	251 027	9.6%	44 203	17.6%	193 407	77.0%
Receivables from Exchange Transactions - Waste Management	20 639	11.8%	10 392	5.9%	4 927	2.8%	139 400	79.5%	175 357	6.7%	24 356	13.9%	154 746	88.0%
Receivables from Exchange Transactions - Property Rental Debtors	755	4.6%	763	4.7%	4 901	30.1%	9 877	60.6%	16 295	.6%	216	1.3%	20 883	128.0%
Interest on Arrear Debtor Accounts	12 441	2.7%	13 931	3.0%	9 164	2.0%	426 839	92.3%	462 376	17.6%	42 974	9.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 226	5.8%	5 778	3.0%	6 209	3.2%	169 359	87.9%	192 572	7.3%	22 823	11.9%	-	-
Total By Income Source	433 750	16.5%	161 630	6.2%	113 165	4.3%	1 916 842	73.0%	2 625 387	100.0%	283 506	10.8%	1 610 798	61.0%
Debtors Age Analysis By Customer Group														
Organs of State	16 869	33.1%	6 328	12.4%	3 362	6.6%	24 364	47.8%	50 923	1.9%	-	-	-	-
Commercial	229 706	22.1%	73 842	7.1%	54 930	5.3%	682 118	65.6%	1 040 596	39.6%	-	-	-	-
Households	187 175	12.2%	81 461	5.3%	54 873	3.6%	1 210 360	78.9%	1 533 869	58.4%	283 506	18.5%	1 610 798	105.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	433 751	16.5%	161 630	6.2%	113 165	4.3%	1 916 842	73.0%	2 625 387	100.0%	283 506	10.8%	1 610 798	61.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	22 847	100.0%	-	-	-	-	-	-	22 847	14.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	104	100.0%	-	-	-	-	-	-	104	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	100 964	76.5%	26 308	19.9%	1 503	1.1%	3 286	2.5%	132 062	83.8%
Auditor-General	749	49.5%	419	27.8%	3	.2%	341	22.5%	1 511	1.0%
Other	1 029	100.0%	-	-	-	-	-	-	1 029	.7%
Total	125 694	79.8%	26 728	17.0%	1 506	1.0%	3 627	2.3%	157 554	100.0%

Contact Details

Municipal Manager	Mr Mpilo Sakile Mbambisa	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1208

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CAMDEBOO (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	227 263	234 404	84 835	37.3%	45 481	20.0%	51 248	21.9%	30 313	12.9%	211 877	90.4%	30 022	96.1%	1.0%
Property rates	21 842	21 842	20 985	96.1%	(38)	(.2%)	-	-	(8)	-	20 940	95.9%	(25)	93.0%	(69.3%)
Property rates - penalties and collection charges	1 815	1 815	475	26.2%	664	36.6%	633	34.9%	617	34.0%	2 390	131.6%	463	104.6%	33.3%
Service charges - electricity revenue	79 188	79 263	19 406	24.5%	18 221	23.0%	19 440	24.5%	20 989	26.5%	78 056	98.5%	17 489	100.2%	20.0%
Service charges - water revenue	22 410	22 410	4 559	20.3%	4 346	19.4%	5 474	24.4%	4 440	19.8%	18 818	84.0%	4 123	86.7%	7.7%
Service charges - sanitation revenue	9 879	9 879	6 034	61.1%	1 555	15.7%	1 551	15.7%	1 568	15.9%	10 708	108.4%	1 417	100.9%	10.6%
Service charges - refuse revenue	5 545	5 545	3 017	54.4%	974	17.6%	973	17.6%	973	17.5%	5 937	107.1%	872	101.6%	11.5%
Service charges - other	716	716	256	35.8%	240	33.5%	231	32.3%	235	32.8%	962	134.4%	241	60.9%	(2.4%)
Rental of facilities and equipment	757	757	244	32.2%	118	15.5%	103	13.6%	116	15.3%	581	76.7%	112	83.1%	3.5%
Interest earned - external investments	2 840	2 840	615	21.7%	567	20.0%	535	18.8%	213	7.5%	1 930	68.0%	651	117.0%	(67.3%)
Interest earned - outstanding debtors	2 342	2 342	540	23.0%	574	24.5%	645	27.6%	510	21.8%	2 269	96.9%	540	97.0%	(5.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	224	224	25	11.2%	23	10.1%	18	8.1%	16	7.2%	82	36.6%	25	41.7%	(36.1%)
Licences and permits	2 508	2 508	699	27.9%	401	16.0%	504	20.1%	208	8.3%	1 813	72.3%	295	84.9%	(29.3%)
Agency services	52	52	25	48.3%	36	69.5%	36	68.6%	26	50.4%	123	236.8%	34	-	(24.3%)
Transfers recognised - operational	75 849	82 914	28 231	37.2%	17 401	22.9%	20 367	24.6%	(595)	(.7%)	65 403	78.9%	3 590	95.1%	(116.6%)
Other own revenue	948	948	(278)	(29.3%)	399	42.1%	538	56.8%	369	38.9%	1 029	108.6%	196	75.7%	88.5%
Gains on disposal of PPE	350	350	-	-	-	-	200	57.0%	636	181.6%	835	238.6%	-	-	(100.0%)
Operating Expenditure	223 034	240 334	47 300	21.2%	46 299	20.8%	69 801	29.0%	53 413	22.2%	216 812	90.2%	40 699	76.7%	31.2%
Employee related costs	73 263	75 492	14 483	19.8%	18 764	25.6%	16 286	21.6%	16 668	22.1%	66 202	87.7%	14 819	90.7%	12.5%
Remuneration of councillors	3 998	4 198	877	21.9%	992	24.8%	934	22.2%	1 283	30.6%	4 086	97.3%	877	84.8%	46.4%
Debt impairment	3 309	3 309	-	-	-	-	-	-	3 202	96.7%	3 202	96.7%	-	-	(100.0%)
Depreciation and asset impairment	42 271	53 176	-	-	-	-	28 146	52.9%	-	-	28 146	52.9%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	49 129	49 129	16 050	32.7%	10 611	21.6%	10 187	20.7%	10 806	22.0%	47 654	97.0%	9 686	96.1%	11.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 001	2 717	510	25.5%	953	47.6%	982	36.1%	1 187	43.7%	3 632	133.7%	1 239	52.3%	(4.2%)
Transfers and grants	6	-	10	171.4%	5	81.2%	5	-	5	-	23	-	631	1 953.8%	(99.3%)
Other expenditure	49 057	52 313	15 369	31.3%	14 974	30.5%	13 262	25.4%	20 263	38.7%	63 868	122.1%	13 447	83.9%	50.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 229	(5 930)	37 535		(818)		(18 553)		(23 100)		(4 935)		(10 677)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 229	(5 925)	37 535		(818)		(18 553)		(23 100)		(4 935)		(10 677)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 229	(5 925)	37 535		(818)		(18 553)		(23 100)		(4 935)		(10 677)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 229	(5 925)	37 535		(818)		(18 553)		(23 100)		(4 935)		(10 677)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 229	(5 925)	37 535		(818)		(18 553)		(23 100)		(4 935)		(10 677)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	43 273	50 177	5 595	12.9%	5 270	12.2%	3 611	7.2%	18 437	36.7%	32 913	65.6%	18 406	89.5%	.2%
National Government	22 259	29 162	4 726	21.2%	2 522	11.3%	1 679	5.8%	8 606	29.5%	17 532	60.1%	11 487	78.1%	(25.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 259	29 162	4 726	21.2%	2 522	11.3%	1 679	5.8%	8 606	29.5%	17 532	60.1%	11 487	78.1%	(25.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 015	21 015	869	4.1%	2 749	13.1%	1 933	9.2%	9 831	46.8%	15 381	73.2%	6 918	116.9%	42.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 273	50 177	5 595	12.9%	5 270	12.2%	3 611	7.2%	18 437	36.7%	32 913	65.6%	18 406	89.5%	.2%
Governance and Administration	2 431	2 518	14	.6%	227	9.4%	220	8.8%	422	16.8%	884	35.1%	89	85.1%	376.4%
Executive & Council	1 550	1 550	-	-	-	-	-	-	35	2.3%	35	2.3%	-	-	(100.0%)
Budget & Treasury Office	365	453	-	-	33	9.1%	32	7.0%	191	42.3%	256	56.7%	28	573.3%	573.4%
Corporate Services	516	516	14	2.7%	194	37.7%	189	36.6%	195	37.9%	592	114.8%	60	20.1%	224.5%
Community and Public Safety	6 166	7 166	258	4.2%	455	7.4%	246	3.4%	3 011	42.0%	3 970	55.4%	178	91.1%	1 594.2%
Community & Social Services	5 095	3 815	2	-	60	1.2%	0	-	590	15.5%	652	17.1%	-	-	(100.0%)
Sport And Recreation	-	2 280	97	-	105	-	57	2.5%	2 096	91.9%	2 355	103.3%	178	91.1%	1 079.6%
Public Safety	1 071	1 071	159	14.8%	289	27.0%	188	17.6%	325	30.4%	962	89.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 895	2 895	194	6.7%	1 623	56.1%	285	9.8%	819	28.3%	2 921	100.9%	2 178	109.3%	(62.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	1 715	108.4%	(100.0%)
Road Transport	2 895	2 895	194	6.7%	1 623	56.1%	285	9.8%	819	28.3%	2 921	100.9%	463	115.0%	76.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	31 782	37 598	5 129	16.1%	2 965	9.3%	2 860	7.6%	14 184	37.7%	25 139	66.9%	15 962	85.4%	(11.1%)
Electricity	8 433	12 492	3 772	44.7%	1 614	19.1%	34	.3%	8 253	66.1%	13 673	109.4%	623	412.0%	1 225.7%
Water	15 455	15 455	27	.2%	73	.5%	584	3.8%	465	3.0%	1 150	7.4%	2 079	63.0%	(77.6%)
Waste Water Management	6 704	7 747	552	8.2%	1 277	19.1%	2 242	28.9%	4 478	57.8%	8 550	110.4%	5 049	60.5%	(11.3%)
Waste Management	1 191	1 904	778	65.3%	-	-	-	-	988	51.9%	1 766	92.8%	8 211	112.9%	(88.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	182 941	182 941	90 998	49.7%	73 596	40.2%	83 997	45.9%	65 759	35.9%	314 350	171.8%	57 732	149.5%	13.9%
Property rates, penalties and collection charges	21 258	100 096	562	2.6%	1 187	5.6%	3 379	3.4%	2 646	2.6%	7 774	7.8%	438	12.2%	504.7%
Service charges	73 731	75 849	33 273	45.1%	23 031	31.2%	19 325	25.5%	19 825	26.1%	95 454	125.8%	24 142	88.8%	(17.9%)
Other revenue	5 107	-	27 777	543.9%	17 534	343.3%	38 966	-	42 921	-	127 199	-	28 372	2 772.4%	51.3%
Government - operating	75 849	-	28 231	37.2%	31 051	40.9%	22 224	-	282	-	81 787	-	3 590	129.9%	(92.2%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 997	6 997	1 155	16.5%	793	11.3%	103	1.5%	85	1.2%	2 136	30.5%	1 191	69.9%	(92.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 546)	(163 546)	(105 370)	64.4%	(89 942)	55.0%	(63 759)	39.0%	(75 520)	46.2%	(334 590)	204.6%	(87 154)	204.4%	(13.3%)
Suppliers and employees	(163 546)	(163 546)	(105 360)	64.4%	(89 937)	55.0%	(63 755)	39.0%	(75 515)	46.2%	(334 567)	204.6%	(87 149)	204.5%	(13.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(10)	-	(5)	-	(5)	-	(5)	-	(23)	-	(5)	54.5%	-
Net Cash from/(used) Operating Activities	19 395	19 395	(14 372)	(74.1%)	(16 346)	(84.3%)	20 238	104.3%	(9 761)	(50.3%)	(20 240)	(104.4%)	(29 421)	(375.8%)	(66.8%)
Cash Flow from Investing Activities															
Receipts	-	178	20 000	-	20 207	-	200	111.8%	10 916	6 116.0%	51 322	28 755.5%	43 500	-	(74.9%)
Proceeds on disposal of PPE	-	178	-	-	-	-	200	111.8%	916	513.0%	1 115	624.8%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	20 000	-	20 207	-	-	-	10 000	-	50 207	-	43 500	-	(77.0%)
Payments	(35 533)	(35 533)	(5 595)	15.7%	(5 270)	14.8%	(3 611)	10.2%	(18 437)	51.9%	(32 913)	92.6%	(18 406)	89.5%	.2%
Capital assets	(35 533)	(35 533)	(5 595)	15.7%	(5 270)	14.8%	(3 611)	10.2%	(18 437)	51.9%	(32 913)	92.6%	(18 406)	89.5%	.2%
Net Cash from/(used) Investing Activities	(35 533)	(35 355)	14 405	(40.5%)	14 936	(42.0%)	(3 412)	9.7%	(7 521)	21.3%	18 408	(52.1%)	25 094	(150.6%)	(130.0%)
Cash Flow from Financing Activities															
Receipts	178	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	178	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	178	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 960)	(15 959)	33	(.2%)	(1 409)	8.8%	16 826	(105.4%)	(17 282)	108.3%	(1 832)	11.5%	(4 327)	16.1%	299.4%
Cash/cash equivalents at the year begin:	40 214	32 321	2 238	5.6%	2 271	5.6%	862	2.7%	17 688	54.7%	2 238	6.9%	6 566	12.8%	169.4%
Cash/cash equivalents at the year end:	24 254	16 362	2 271	9.4%	862	3.6%	17 688	108.1%	406	2.5%	406	2.5%	2 238	9.4%	(81.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	929	3.5%	735	2.8%	537	2.0%	24 512	91.8%	26 712	38.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 396	48.4%	577	6.3%	442	4.9%	3 676	40.4%	9 092	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	143	1.1%	141	1.1%	140	1.1%	12 369	96.7%	12 793	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	406	3.3%	280	2.3%	259	2.1%	11 397	92.3%	12 341	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	214	4.0%	142	2.6%	128	2.4%	4 905	91.0%	5 390	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(565)	(14.1%)	41	1.0%	24	.6%	4 508	112.5%	4 007	5.7%	-	-	-	-
Total By Income Source	5 523	7.9%	1 916	2.7%	1 529	2.2%	61 367	87.2%	70 336	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	537	5.9%	531	5.8%	550	6.0%	7 549	82.3%	9 168	13.0%	-	-	-	-
Commercial	2 216	38.3%	160	2.8%	92	1.6%	3 318	57.3%	5 786	8.2%	-	-	-	-
Households	2 770	5.0%	1 224	2.2%	884	1.6%	50 185	91.1%	55 063	78.3%	-	-	-	-
Other	0	.1%	0	.1%	3	1.0%	315	98.8%	319	.5%	-	-	-	-
Total By Customer Group	5 523	7.9%	1 916	2.7%	1 529	2.2%	61 367	87.2%	70 336	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 904	100.0%	-	-	-	-	-	-	4 904	34.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 941	94.0%	507	5.3%	22	.2%	41	.4%	9 512	66.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 845	96.0%	507	3.5%	22	.2%	41	.3%	14 416	100.0%

Contact Details

Municipal Manager	Rev.Martin Noel Pietersen	049 807 5700
Financial Manager	Jimmy Joubert	049 807 5737

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	173 570	171 824	55 766	32.1%	44 935	25.9%	43 512	25.3%	29 403	17.1%	173 616	101.0%	28 959	94.7%	1.5%
Property rates	9 080	9 078	9 024	99.4%	(15)	(.2%)	3	-	45	.5%	9 056	99.8%	16	99.2%	181.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	80 025	76 214	18 513	23.1%	19 142	23.9%	20 882	27.4%	18 908	24.8%	77 445	101.6%	13 087	89.0%	44.5%
Service charges - water revenue	12 038	12 388	3 572	29.7%	3 024	25.1%	3 279	26.5%	3 111	25.1%	12 987	104.8%	2 746	102.0%	13.3%
Service charges - sanitation revenue	6 094	6 236	1 528	25.1%	1 580	25.9%	1 556	25.0%	1 556	25.0%	6 220	99.7%	1 444	100.4%	7.8%
Service charges - refuse revenue	8 290	8 350	2 094	25.3%	2 093	25.3%	2 104	25.2%	2 095	25.1%	8 386	100.4%	1 943	100.2%	7.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	54	54	-	-	-	-	12	22.7%	18	33.2%	30	55.9%	-	-	(100.0%)
Interest earned - external investments	1 478	1 200	205	13.9%	274	18.5%	171	14.2%	170	14.1%	819	68.3%	461	119.2%	(63.1%)
Interest earned - outstanding debtors	2 423	2 569	691	28.5%	822	33.9%	846	32.9%	828	32.2%	3 186	124.0%	702	110.0%	18.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	95	80	20	21.5%	19	19.9%	20	25.6%	6	7.6%	66	82.4%	17	89.4%	(64.3%)
Licences and permits	613	855	163	26.6%	150	24.5%	187	21.8%	243	28.4%	743	86.9%	178	76.5%	36.5%
Agency services	668	668	192	28.7%	163	24.4%	148	22.1%	156	23.3%	659	98.5%	249	124.2%	(37.3%)
Transfers recognised - operational	50 061	51 118	18 579	37.1%	16 509	33.0%	13 824	27.0%	1 608	3.1%	50 520	98.8%	3 423	98.5%	(53.0%)
Other own revenue	2 549	3 012	1 185	46.5%	1 174	46.1%	481	16.0%	660	21.9%	3 500	116.2%	595	82.8%	11.0%
Gains on disposal of PPE	100	-	-	-	-	-	-	-	-	-	-	-	4 100	100.0%	(100.0%)
Operating Expenditure	199 469	215 450	45 073	22.6%	50 664	25.4%	57 786	26.8%	49 833	23.1%	203 356	94.4%	38 362	87.6%	29.9%
Employee related costs	63 162	58 573	13 514	21.4%	16 548	26.2%	13 677	23.4%	14 928	25.5%	58 668	100.2%	12 186	87.5%	22.5%
Remuneration of councillors	3 215	3 105	730	22.7%	730	22.7%	730	23.5%	892	28.7%	3 083	99.3%	734	99.8%	21.6%
Debt impairment	6 270	6 100	1 567	25.0%	1 567	25.0%	1 440	23.6%	3 089	50.6%	7 664	125.6%	(3 149)	27.8%	(198.1%)
Depreciation and asset impairment	21 624	36 774	5 300	24.5%	5 300	24.5%	16 663	45.3%	9 088	24.7%	36 352	98.9%	3 346	89.9%	171.6%
Finance charges	1 281	3 410	-	-	94	7.3%	-	-	265	7.8%	359	10.5%	1 288	117.4%	(79.4%)
Bulk purchases	59 920	55 651	14 123	23.6%	12 422	20.7%	13 430	24.1%	11 594	20.8%	51 569	92.7%	10 248	82.2%	13.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	1 343	345	-	352	-	332	24.7%	218	16.2%	1 248	92.9%	282	-	(22.9%)
Transfers and grants	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	43 647	50 494	9 493	21.7%	13 649	31.3%	11 514	22.8%	9 759	19.3%	44 415	88.0%	13 427	99.7%	(27.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 900)	(43 626)	10 693		(5 730)		(14 274)		(20 429)		(29 740)		(9 403)		
Transfers recognised - capital	18 146	20 384	1 814	10.0%	14 095	77.7%	592	2.9%	698	3.4%	17 199	84.4%	17 608	105.4%	(96.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 753)	(23 242)	12 507		8 365		(13 682)		(19 731)		(12 541)		8 205		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 753)	(23 242)	12 507		8 365		(13 682)		(19 731)		(12 541)		8 205		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 753)	(23 242)	12 507		8 365		(13 682)		(19 731)		(12 541)		8 205		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 753)	(23 242)	12 507		8 365		(13 682)		(19 731)		(12 541)		8 205		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	39 411	44 686	7 331	18.6%	10 804	27.4%	3 782	8.5%	11 107	24.9%	33 025	73.9%	16 018	86.2%	(30.7%)
National Government	15 146	14 753	4 133	27.3%	7 887	52.1%	103	.7%	92	.6%	12 214	82.8%	12 580	76.9%	(99.3%)
Provincial Government	3 000	2 632	555	18.5%	1 385	46.2%	462	17.6%	441	16.8%	2 844	108.1%	1 950	-	(77.4%)
District Municipality	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 146	20 384	4 688	25.8%	9 272	51.1%	566	2.8%	533	2.6%	15 059	73.9%	14 530	96.1%	(96.3%)
Borrowing	17 000	16 956	-	-	202	1.2%	2 333	13.8%	7 964	47.0%	10 499	61.9%	-	-	(100.0%)
Internally generated funds	4 265	7 345	2 644	62.0%	1 330	31.2%	884	12.0%	2 610	35.5%	7 467	101.7%	1 489	67.9%	75.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 411	44 686	7 331	18.6%	10 804	27.4%	3 782	8.5%	11 107	24.9%	33 025	73.9%	16 018	86.2%	(30.7%)
Governance and Administration	400	1 115	227	56.8%	351	87.7%	168	15.1%	157	14.1%	903	81.0%	672	195.8%	(76.7%)
Executive & Council	150	150	39	26.0%	23	15.4%	-	-	73	48.7%	135	90.0%	92	92.0%	(20.2%)
Budget & Treasury Office	150	180	5	3.1%	33	22.1%	78	43.4%	19	10.6%	135	75.0%	5	107.9%	292.3%
Corporate Services	100	785	184	183.5%	295	294.7%	90	11.4%	65	8.2%	633	80.6%	575	619.7%	(88.8%)
Community and Public Safety	5 480	10 158	1 960	35.8%	581	10.6%	287	2.8%	309	3.0%	3 136	30.9%	5 728	54.7%	(94.6%)
Community & Social Services	600	5 553	1 337	222.8%	560	93.4%	-	-	46	.8%	1 943	35.0%	5 062	79.7%	(99.1%)
Sport And Recreation	4 500	-	613	13.6%	21	.5%	-	-	-	-	634	-	369	14.4%	(100.0%)
Public Safety	380	4 605	10	2.6%	-	-	287	6.2%	262	5.7%	560	12.2%	298	369.8%	(11.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 200	4 775	2 796	66.6%	1 832	43.6%	80	1.7%	70	1.5%	4 778	100.1%	3 948	137.2%	(98.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 200	4 775	2 796	66.6%	1 832	43.6%	80	1.7%	70	1.5%	4 778	100.1%	3 935	137.7%	(98.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	12	30.8%	(100.0%)
Trading Services	28 801	28 638	2 349	8.2%	8 041	27.9%	3 247	11.3%	10 571	36.9%	24 208	84.5%	5 671	92.1%	86.4%
Electricity	1 330	2 880	88	6.6%	668	50.2%	286	9.9%	1 960	68.0%	3 001	104.2%	226	48.5%	767.3%
Water	3 250	3 192	589	18.1%	1 727	53.1%	462	14.5%	461	14.4%	3 239	101.5%	492	125.9%	(6.3%)
Waste Water Management	21 721	20 125	1 555	7.2%	5 367	24.7%	2 387	11.9%	6 261	31.1%	15 570	77.4%	4 953	102.3%	26.4%
Waste Management	2 500	2 441	117	4.7%	279	11.2%	112	4.6%	1 890	77.4%	2 397	98.2%	-	-	(100.0%)
Other	530	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	185 346	181 206	58 908	31.8%	53 292	28.8%	44 198	24.4%	33 561	18.5%	189 959	104.8%	25 324	99.4%	32.5%
Property rates, penalties and collection charges	8 540	7 476	4 079	47.8%	1 597	18.7%	872	11.7%	5 686	76.1%	12 234	163.7%	688	76.5%	726.2%
Service charges	100 861	80 177	18 262	18.1%	19 565	19.4%	21 956	27.4%	22 146	27.6%	81 930	102.2%	18 081	91.1%	22.5%
Other revenue	6 259	17 935	5 359	85.6%	8 556	136.7%	5 618	31.3%	4 620	25.8%	24 153	134.7%	5 421	355.1%	(14.8%)
Government - operating	50 061	53 397	21 926	43.8%	15 441	30.8%	11 791	22.1%	192	.4%	49 350	92.4%	112	93.4%	71.3%
Government - capital	18 146	19 096	8 548	47.1%	7 202	39.7%	3 141	16.5%	125	.7%	19 016	99.6%	-	84.0%	(100.0%)
Interest	1 478	3 125	734	49.6%	931	63.0%	819	26.2%	792	25.3%	3 276	104.8%	1 022	262.7%	(22.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(168 259)	(170 266)	(47 335)	28.1%	(45 989)	27.3%	(41 208)	24.2%	(37 744)	22.2%	(172 277)	101.2%	(34 862)	104.5%	8.3%
Suppliers and employees	(167 877)	(169 756)	(47 335)	28.2%	(45 895)	27.3%	(41 208)	24.3%	(37 495)	22.1%	(171 934)	101.3%	(34 748)	104.5%	7.9%
Finance charges	(381)	(510)	-	-	(94)	24.7%	-	-	(189)	37.0%	(283)	55.4%	(114)	84.7%	65.0%
Transfers and grants	-	-	-	-	-	-	-	-	(60)	-	(60)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	17 087	10 940	11 573	67.7%	7 303	42.7%	2 990	27.3%	(4 183)	(38.2%)	17 683	161.6%	(9 538)	74.9%	(56.1%)
Cash Flow from Investing Activities															
Receipts	103	-	-	-	-	-	-	-	-	-	-	-	4 100	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	4 100	-	(100.0%)
Decrease in non-current debtors	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 411)	(40 686)	(13 269)	33.7%	(10 948)	27.8%	(3 782)	9.3%	(9 321)	22.9%	(37 320)	91.7%	(13 208)	79.7%	(29.4%)
Capital assets	(39 411)	(40 686)	(13 269)	33.7%	(10 948)	27.8%	(3 782)	9.3%	(9 321)	22.9%	(37 320)	91.7%	(13 208)	79.7%	(29.4%)
Net Cash from/(used) Investing Activities	(39 308)	(40 686)	(13 269)	33.8%	(10 948)	27.9%	(3 782)	9.3%	(9 321)	22.9%	(37 320)	91.7%	(9 108)	70.4%	2.3%
Cash Flow from Financing Activities															
Receipts	17 000	17 000	-	-	-	-	-	-	13 000	76.5%	13 000	76.5%	-	-	(100.0%)
Short term loans	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 000	17 000	-	-	-	-	-	-	13 000	76.5%	13 000	76.5%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(750)	(750)	-	-	(353)	47.0%	-	-	(377)	50.3%	(730)	97.3%	(337)	131.3%	12.1%
Repayment of borrowing	(750)	(750)	-	-	(353)	47.0%	-	-	(377)	50.3%	(730)	97.3%	(337)	131.3%	12.1%
Net Cash from/(used) Financing Activities	16 250	16 250	-	-	(353)	(2.2%)	-	-	12 623	77.7%	12 270	75.5%	(337)	(26.3%)	(3 849.4%)
Net Increase/(Decrease) in cash held	(5 971)	(13 496)	(1 696)	28.4%	(3 998)	67.0%	(793)	5.9%	(880)	6.5%	(7 367)	54.6%	(18 982)	80.2%	(95.4%)
Cash/cash equivalents at the year begin:	16 500	18 451	18 451	111.8%	16 756	101.6%	12 757	69.1%	11 965	64.8%	18 451	100.0%	37 417	99.9%	(68.0%)
Cash/cash equivalents at the year end:	10 529	4 955	16 756	159.1%	12 757	121.2%	11 965	241.5%	11 084	223.7%	11 084	223.7%	18 435	111.7%	(39.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	719	6.7%	329	3.1%	291	2.7%	9 375	87.5%	10 713	24.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 096	42.6%	1 108	9.3%	708	5.9%	5 055	42.2%	11 967	26.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	261	4.3%	36	.6%	30	.5%	5 728	94.6%	6 055	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	333	5.2%	172	2.7%	165	2.6%	5 758	89.6%	6 427	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	447	5.2%	221	2.6%	201	2.4%	7 679	89.8%	8 548	19.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(115)	(13.6%)	30	3.6%	68	8.0%	863	102.0%	846	1.9%	-	-	-	-
Total By Income Source	6 741	15.1%	1 896	4.3%	1 463	3.3%	34 458	77.3%	44 557	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	366	6.9%	261	4.9%	88	1.6%	4 617	86.6%	5 332	12.0%	-	-	-	-
Commercial	1 237	56.6%	165	7.5%	70	3.2%	712	32.6%	2 184	4.9%	-	-	-	-
Households	5 138	13.9%	1 470	4.0%	1 305	3.5%	29 128	78.6%	37 041	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 741	15.1%	1 896	4.3%	1 463	3.3%	34 458	77.3%	44 557	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	100.0%	-	-	-	-	-	-	13	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13	100.0%	-	-	-	-	-	-	13	100.0%

Contact Details

Municipal Manager	Mr Thabiso Klaas	042 243 6403
Financial Manager	Mr Gerard Goliath	042 243 6405

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: IKWEZI (EC103)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	43 788	47 842	12 126	27.7%	10 573	24.1%	7 760	16.2%	6 046	12.6%	36 506	76.3%	6 023	74.1%	.4%
Property rates	1 677	1 723	2 225	132.7%	1	.1%	-	-	-	-	2 226	129.2%	-	234.3%	-
Property rates - penalties and collection charges	197	207	77	39.1%	99	50.1%	92	44.2%	61	29.3%	328	158.5%	25	98.6%	147.5%
Service charges - electricity revenue	9 220	9 202	1 675	18.2%	1 725	18.7%	1 826	19.8%	2 614	28.4%	7 840	85.2%	636	55.0%	310.9%
Service charges - water revenue	2 102	1 308	334	15.9%	336	16.0%	225	17.2%	177	13.5%	1 072	82.0%	103	66.7%	71.3%
Service charges - sanitation revenue	1 595	1 595	391	24.5%	390	24.5%	421	26.4%	388	24.3%	1 590	99.7%	126	66.9%	206.9%
Service charges - refuse revenue	1 352	1 352	342	25.3%	342	25.3%	342	25.3%	342	25.3%	1 367	101.1%	107	66.7%	220.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	69	69	62	89.9%	3	4.6%	17	25.1%	7	10.1%	90	129.7%	15	446.1%	(52.1%)
Interest earned - external investments	46	46	30	65.6%	3	5.9%	0	1.1%	11	23.3%	44	95.9%	18	129.6%	(42.5%)
Interest earned - outstanding debtors	640	640	321	50.2%	355	55.4%	361	56.4%	279	43.6%	1 316	205.7%	94	87.0%	196.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	649	649	83	12.9%	9	1.4%	-	-	-	-	92	14.2%	6	30.3%	(100.0%)
Transfers recognised - operational	24 524	25 979	6 575	26.8%	6 910	28.2%	4 433	17.1%	1 156	4.4%	19 074	73.4%	4 738	94.8%	(75.6%)
Other own revenue	1 717	5 043	11	.7%	400	23.3%	43	.9%	1 012	20.1%	1 467	29.1%	155	2.8%	553.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	44 262	47 842	9 467	21.4%	10 703	24.2%	8 186	17.1%	22 652	47.3%	51 008	106.6%	7 865	78.7%	188.0%
Employee related costs	21 082	21 914	4 831	22.9%	5 445	25.8%	4 641	21.2%	5 165	23.6%	20 082	91.6%	4 528	93.0%	14.1%
Remuneration of councillors	2 031	2 031	406	20.0%	427	21.0%	462	22.7%	543	26.7%	1 838	90.5%	438	95.8%	24.0%
Debt impairment	645	645	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 218	1 218	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	94	94	-	-	15	15.6%	5	5.5%	9	9.8%	29	30.9%	(0)	33.6%	(6 566.2%)
Bulk purchases	6 409	5 633	759	11.8%	731	11.4%	60	1.1%	4 611	81.9%	6 160	109.4%	486	64.5%	848.5%
Other Materials	-	-	-	-	-	-	7	-	-	-	7	-	-	-	-
Contracted services	2 644	5 009	721	27.3%	1 043	39.5%	733	14.6%	5 701	113.8%	8 198	163.7%	306	41.3%	1 762.7%
Transfers and grants	-	5 813	990	-	41	-	764	13.1%	2 316	39.8%	4 111	70.7%	460	140.3%	403.6%
Other expenditure	10 140	5 486	1 760	17.4%	3 002	29.6%	1 514	27.6%	4 305	78.5%	10 582	192.9%	1 647	71.2%	161.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(474)	0	2 659		(130)		(426)		(16 605)		(14 502)		(1 842)		
Transfers recognised - capital	7 285	18 700	-	-	-	-	-	-	4 969	26.6%	4 969	26.6%	2 606	55.7%	90.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 811	18 700	2 659		(130)		(426)		(11 636)		(9 532)		765		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 811	18 700	2 659		(130)		(426)		(11 636)		(9 532)		765		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 811	18 700	2 659		(130)		(426)		(11 636)		(9 532)		765		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 811	18 700	2 659		(130)		(426)		(11 636)		(9 532)		765		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	8 213	19 254	1 546	18.8%	1 777	21.6%	5 063	26.3%	2 019	10.5%	10 405	54.0%	1 587	64.8%	27.3%
National Government	8 213	19 254	1 546	18.8%	1 470	17.9%	5 062	26.3%	2 019	10.5%	10 098	52.4%	1 587	64.8%	27.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 213	19 254	1 546	18.8%	1 470	17.9%	5 062	26.3%	2 019	10.5%	10 098	52.4%	1 587	64.8%	27.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	307	-	0	-	-	-	307	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 213	19 254	1 546	18.8%	1 777	21.6%	5 063	26.3%	2 019	10.5%	10 405	54.0%	1 587	64.8%	27.3%
Governance and Administration	83	19 254	-	-	307	370.6%	153	.8%	8	-	467	2.4%	530	8.9%	(98.5%)
Executive & Council	-	19 254	-	-	-	-	-	-	-	-	-	-	530	-	(100.0%)
Budget & Treasury Office	83	-	-	-	5	5.4%	7	-	8	-	19	-	-	.4%	(100.0%)
Corporate Services	-	-	-	-	302	-	146	-	-	-	448	-	-	-	-
Community and Public Safety	929	-	-	-	-	-	4	-	(175)	-	(172)	-	687	-	(125.5%)
Community & Social Services	929	-	-	-	-	-	1	-	(175)	-	(174)	-	687	-	(125.5%)
Sport And Recreation	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 000	-	1 447	48.2%	576	19.2%	1 087	-	-	-	3 110	-	370	30.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	-	1 447	48.2%	576	19.2%	1 087	-	-	-	3 110	-	370	55.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 202	-	99	2.3%	894	21.3%	3 820	-	2 187	-	6 999	-	-	13.8%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	63	-	578	-	1 482	-	2 123	-	-	-	(100.0%)
Waste Water Management	4 202	-	99	2.3%	831	19.8%	3 242	-	704	-	4 876	-	-	46.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	51 073	64 497	17 255	33.8%	11 930	23.4%	17 110	26.5%	947	1.5%	47 242	73.2%	8 364	86.4%	(88.7%)
Property rates, penalties and collection charges	1 874	2 221	459	24.5%	386	20.6%	297	13.4%	122	5.5%	1 265	56.9%	342	69.8%	(64.3%)
Service charges	14 269	4 581	252	1.8%	637	4.5%	1 900	41.5%	801	17.5%	3 591	78.4%	521	10.7%	53.8%
Other revenue	2 436	11 777	2 657	109.1%	3 238	132.9%	77	.7%	15	.1%	5 987	50.8%	9 799	201.7%	(99.8%)
Government - operating	23 596	25 979	10 342	43.8%	6 178	26.2%	8 687	33.4%	-	-	25 207	97.0%	-	84.0%	-
Government - capital	8 213	19 254	3 285	40.0%	1 357	16.5%	6 148	31.9%	-	-	10 790	56.0%	(2 606)	73.2%	(100.0%)
Interest	686	686	260	37.9%	134	19.5%	0	.1%	8	1.2%	402	58.6%	308	78.5%	(97.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 399)	(42 399)	(16 071)	37.9%	(10 952)	25.8%	(8 186)	19.3%	(5 684)	13.4%	(40 892)	96.4%	(9 936)	119.3%	(42.8%)
Suppliers and employees	(42 306)	(42 399)	(16 071)	38.0%	(10 952)	25.9%	(8 186)	19.3%	(5 455)	12.9%	(40 663)	95.9%	(9 936)	119.5%	(45.1%)
Finance charges	(94)	-	-	-	-	-	-	-	(5)	-	(5)	-	(0)	33.9%	3 161.3%
Transfers and grants	-	-	-	-	-	-	-	-	(225)	-	(225)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	8 673	22 098	1 184	13.7%	979	11.3%	8 924	40.4%	(4 738)	(21.4%)	6 349	28.7%	(1 572)	23.7%	201.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 213)	(19 254)	(1 462)	17.8%	(2 440)	29.7%	(5 063)	26.3%	(316)	1.6%	(9 281)	48.2%	(836)	18.4%	(62.2%)
Capital assets	(8 213)	(19 254)	(1 462)	17.8%	(2 440)	29.7%	(5 063)	26.3%	(316)	1.6%	(9 281)	48.2%	(836)	18.4%	(62.2%)
Net Cash from/(used) Investing Activities	(8 213)	(19 254)	(1 462)	17.8%	(2 440)	29.7%	(5 063)	26.3%	(316)	1.6%	(9 281)	48.2%	(836)	18.4%	(62.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	460	2 844	(278)	(60.4%)	(1 462)	(317.6%)	3 861	135.8%	(5 054)	(177.7%)	(2 932)	(103.1%)	(2 408)	33.7%	109.9%
Cash/cash equivalents at the year begin:	41	41	1 101	2 679.6%	823	2 003.6%	(638)	(1 553.8%)	3 223	7 843.4%	1 101	2 679.6%	4 596	-	(29.9%)
Cash/cash equivalents at the year end:	501	2 885	823	164.2%	(638)	(127.3%)	3 223	111.7%	(1 831)	(63.5%)	(1 831)	(63.5%)	2 187	29.8%	(183.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	826	8.1%	-	-	640	6.3%	8 752	85.7%	10 217	35.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	188	29.2%	228	35.3%	229	35.5%	-	-	646	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	155	12.3%	155	12.3%	155	12.3%	794	63.1%	1 259	4.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 546	18.3%	457	5.4%	1 410	16.7%	5 046	59.7%	8 459	29.1%
Auditor-General	45	.8%	104	1.8%	186	3.2%	5 514	94.3%	5 849	20.1%
Other	319	11.9%	-	-	127	4.7%	2 239	83.4%	2 684	9.2%
Total	3 078	10.6%	943	3.2%	2 747	9.4%	22 346	76.8%	29 114	100.0%

Contact Details

Municipal Manager	Mr Terra Nkila	049 836 0021
Financial Manager	Ms Delphine Sauls	049 836 0021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	382 010	382 010	128 648	33.7%	72 430	19.0%	86 575	22.7%	72 676	19.0%	360 329	94.3%	42 435	88.1%	71.3%
Property rates	45 925	45 925	14 824	32.3%	14 273	31.1%	10 249	22.3%	5 701	12.4%	45 048	98.1%	5 049	-	12.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	144 242	144 242	75 268	52.2%	26 865	18.6%	23 303	16.2%	37 011	25.7%	162 447	112.6%	22 163	-	67.0%
Service charges - water revenue	50 837	50 837	3 826	7.5%	20 355	40.0%	11 645	22.9%	14 304	28.1%	50 130	98.6%	7 467	-	91.6%
Service charges - sanitation revenue	24 217	24 217	7 407	30.6%	3 968	16.4%	3 986	16.5%	3 624	15.0%	18 985	78.4%	2 434	-	48.9%
Service charges - refuse revenue	10 908	10 908	961	8.8%	2 323	21.3%	2 461	22.6%	2 402	22.0%	8 146	74.7%	1 514	-	58.6%
Service charges - other	-	-	4	-	17	-	49	-	13	-	83	-	-	-	(100.0%)
Rental of facilities and equipment	4 323	4 323	106	2.4%	214	5.0%	339	7.9%	261	6.0%	921	21.3%	207	-	26.0%
Interest earned - external investments	100	100	1 194	1 194.4%	4 103	4 103.5%	4 189	4 188.7%	3 726	3 725.7%	13 212	13 212.3%	47	-	7 744.3%
Interest earned - outstanding debtors	9 500	9 500	(1)	-	-	-	-	-	2 542	26.8%	2 541	26.8%	1 961	-	29.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 041	1 041	20	1.9%	22	2.1%	11	1.1%	15	1.5%	69	6.6%	219	-	(92.9%)
Licences and permits	3 372	3 372	(394)	(11.7%)	181	5.4%	6	.2%	663	19.6%	455	13.5%	552	-	20.0%
Agency services	-	-	-	-	(254)	-	(1 300)	-	760	-	(794)	-	305	-	149.3%
Transfers recognised - operational	78 153	78 153	25 384	32.5%	-	-	30 376	38.9%	831	1.1%	56 592	72.4%	74	-	1 016.8%
Other own revenue	9 391	9 391	49	.5%	362	3.9%	1 259	13.4%	822	8.7%	2 492	26.5%	442	.5%	85.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	382 010	382 010	51 243	13.4%	71 170	18.6%	120 047	31.4%	77 214	20.2%	319 674	83.7%	35 205	174.7%	119.3%
Employee related costs	135 188	135 188	30 732	22.7%	36 693	27.1%	31 874	23.6%	32 028	23.7%	131 326	97.1%	19 185	-	66.9%
Remuneration of councillors	9 313	9 313	2 749	29.5%	2 097	22.5%	2 097	22.5%	2 117	22.7%	9 060	97.3%	1 321	-	60.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 081	27 081	1 876	6.9%	5 627	20.8%	5 627	20.8%	5 627	20.8%	18 758	69.3%	-	-	(100.0%)
Finance charges	-	-	8	-	1 683	-	4 345	-	1 444	-	7 480	-	(2 205)	-	(165.5%)
Bulk purchases	79 624	79 624	-	-	7 039	8.8%	54 046	67.9%	15 613	19.6%	76 698	96.3%	5 002	-	212.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 341	6 341	9	.1%	695	11.0%	236	3.7%	710	11.2%	1 649	26.0%	-	-	(100.0%)
Transfers and grants	41 863	41 863	1 615	3.9%	5 092	12.2%	5 224	12.5%	4 682	11.2%	16 614	39.7%	-	-	(100.0%)
Other expenditure	82 601	82 601	14 254	17.3%	12 244	14.8%	16 597	20.1%	14 993	18.2%	58 088	70.3%	11 902	65.8%	26.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	(0)	77 405		1 260		(33 472)		(4 539)		40 654		7 230		
Transfers recognised - capital	65 296	65 296	-	-	-	-	215	.3%	-	-	215	.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 296	65 296	77 405		1 260		(33 258)		(4 539)		40 869		7 230		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	65 296	65 296	77 405		1 260		(33 258)		(4 539)		40 869		7 230		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 296	65 296	77 405		1 260		(33 258)		(4 539)		40 869		7 230		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 296	65 296	77 405		1 260		(33 258)		(4 539)		40 869		7 230		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	63 679	63 679	1 188	1.9%	11 410	17.9%	2 457	3.9%	8 157	12.8%	23 213	36.5%	7 270	33.3%	12.2%
National Government	34 593	34 593	1 089	3.1%	6 230	18.0%	2 457	7.1%	6 657	19.2%	16 433	47.5%	9 154	58.7%	(27.3%)
Provincial Government	1 550	1 550	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	818	-	818	-	-	-	(100.0%)
Other transfers and grants	27 536	27 536	-	-	668	2.4%	-	-	101	.4%	769	2.8%	-	-	(100.0%)
Transfers recognised - capital	63 679	63 679	1 089	1.7%	6 898	10.8%	2 457	3.9%	7 576	11.9%	18 020	28.3%	9 154	47.2%	(17.2%)
Borrowing	-	-	-	-	4 394	-	-	-	-	-	4 394	-	(141)	35.2%	(100.0%)
Internally generated funds	-	-	99	-	119	-	-	-	581	-	800	-	(1 743)	12.9%	(133.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 679	63 679	1 188	1.9%	11 410	17.9%	2 457	3.9%	8 157	12.8%	23 213	36.5%	7 270	33.3%	12.2%
Governance and Administration	-	-	-	-	907	-	-	-	8	-	915	-	(45)	14.5%	(118.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	(45)	76.1%	(100.0%)
Corporate Services	-	-	-	-	907	-	-	-	8	-	915	-	-	11.9%	(100.0%)
Community and Public Safety	5 550	5 550	100	1.8%	-	-	-	-	-	-	100	1.8%	78	47.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Sport And Recreation	5 550	5 550	100	1.8%	-	-	-	-	-	-	100	1.8%	78	324.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	7.5%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 466	17 466	77	.4%	2 804	16.1%	834	4.8%	2 891	16.6%	6 606	37.8%	(124)	21.1%	(2 427.2%)
Planning and Development	893	893	77	8.6%	119	13.3%	-	-	149	16.6%	344	38.6%	100	16.6%	48.6%
Road Transport	16 573	16 573	-	-	2 685	16.2%	834	5.0%	2 743	16.5%	6 262	37.8%	(224)	28.3%	(1 323.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 662	40 662	1 011	2.5%	7 699	18.9%	1 624	4.0%	5 257	12.9%	15 592	38.3%	7 362	41.6%	(28.6%)
Electricity	6 814	6 814	-	-	668	9.8%	-	-	101	1.5%	769	11.3%	(1 060)	4.1%	(109.5%)
Water	13 300	13 300	989	7.4%	5 950	44.7%	219	1.6%	2 938	22.1%	10 096	75.9%	5 589	61.9%	(47.4%)
Waste Water Management	20 548	20 548	22	.1%	1 081	5.3%	1 405	6.8%	2 218	10.8%	4 727	23.0%	2 833	29.5%	(21.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	360 138	360 138	95 126	26.4%	67 429	18.7%	80 292	22.3%	88 484	24.6%	331 331	92.0%	45 073	88.8%	96.3%
Property rates, penalties and collection charges	37 572	37 572	32 930	87.6%	14 273	38.0%	10 501	27.9%	2 726	7.3%	60 430	160.8%	25 946	381.3%	(89.5%)
Service charges	125 957	125 957	16 146	12.8%	53 528	42.5%	33 678	26.7%	41 517	33.0%	144 869	115.0%	4 445	12.9%	833.9%
Other revenue	43 560	43 560	3 897	8.9%	(4 476)	(10.3%)	4 633	10.6%	39 435	90.5%	43 489	99.8%	5 382	69.8%	632.8%
Government - operating	78 153	78 153	29 024	37.1%	-	-	30 376	38.9%	831	1.1%	60 231	77.1%	-	69.1%	(100.0%)
Government - capital	65 296	65 296	11 872	18.2%	-	-	215	.3%	-	-	12 087	18.5%	9 264	170.5%	(100.0%)
Interest	9 600	9 600	1 257	13.1%	4 103	42.7%	889	9.3%	3 975	41.4%	10 225	106.5%	36	.7%	10 952.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 206)	(293 206)	(33 489)	11.4%	(65 549)	22.4%	(126 421)	43.1%	(40 262)	13.7%	(265 722)	90.6%	(37 579)	84.1%	7.1%
Suppliers and employees	(335 069)	(335 069)	(31 865)	9.5%	(58 774)	17.5%	(119 140)	35.6%	(38 712)	11.6%	(248 491)	74.2%	(37 419)	84.3%	3.5%
Finance charges	-	-	(8)	-	(1 683)	-	(3 651)	-	(55)	-	(5 397)	-	-	-	(100.0%)
Transfers and grants	41 863	41 863	(1 615)	(3.9%)	(5 092)	(12.2%)	(3 631)	(8.7%)	(1 495)	(3.6%)	(11 833)	(28.3%)	(159)	53.8%	838.2%
Net Cash from/(used) Operating Activities	66 931	66 931	61 637	92.1%	1 879	2.8%	(46 129)	(68.9%)	48 222	72.0%	65 610	98.0%	7 494	110.0%	543.5%
Cash Flow from Investing Activities															
Receipts	728	728	-	-	(637)	(87.5%)	10 209	1 402.9%	780	107.2%	10 352	1 422.5%	-	-	(100.0%)
Proceeds on disposal of PPE	139	139	-	-	(627)	(451.4%)	(256)	(184.0%)	(2 114)	(1 521.4%)	(2 997)	(2 156.8%)	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	(1 667)	-	(1 667)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	589	589	-	-	(10)	(1.6%)	10 465	1 777.4%	4 561	774.7%	15 016	2 550.5%	-	-	(100.0%)
Payments	4 412	4 412	(5 555)	(125.9%)	42 705	967.9%	(2 423)	(54.9%)	(12 447)	(282.1%)	22 280	505.0%	(10 335)	-	20.4%
Capital assets	4 412	4 412	(5 555)	(125.9%)	42 705	967.9%	(2 423)	(54.9%)	(12 447)	(282.1%)	22 280	505.0%	(10 335)	-	20.4%
Net Cash from/(used) Investing Activities	5 140	5 140	(5 555)	(108.1%)	42 068	818.5%	7 786	151.5%	(11 668)	(227.0%)	32 632	634.9%	(10 335)	-	12.9%
Cash Flow from Financing Activities															
Receipts	-	-	36	-	13	-	18	-	(8)	-	59	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	58	-	58	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	36	-	13	-	18	-	(66)	-	1	-	-	-	(100.0%)
Payments	4 412	4 412	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	4 412	4 412	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	4 412	4 412	36	.8%	13	.3%	18	.4%	(8)	(.2%)	59	1.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	76 483	76 483	56 118	73.4%	43 961	57.5%	(38 325)	(50.1%)	36 547	47.8%	98 301	128.5%	(2 841)	53.9%	(1 386.2%)
Cash/cash equivalents at the year begin:	9 833	9 833	-	-	56 118	570.7%	100 079	1 017.8%	61 754	628.0%	-	-	152 425	-	(59.5%)
Cash/cash equivalents at the year end:	86 316	86 316	56 118	65.0%	100 079	115.9%	61 754	71.5%	98 301	113.9%	98 301	113.9%	149 583	203.2%	(34.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(1 084)	(4.5%)	2 669	11.1%	2 364	9.8%	20 193	83.6%	24 142	15.0%	44 646	184.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 234	11.9%	5 395	19.9%	4 048	14.9%	14 420	53.2%	27 097	16.8%	56 345	207.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 287)	(15.3%)	2 995	8.6%	3 431	9.9%	33 526	96.7%	34 665	21.5%	188 296	543.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	(18)	150.2%	1	(5.1%)	1	(5.1%)	5	(40.0%)	(12)	-	115	(978.9%)	-	-
Receivables from Exchange Transactions - Waste Management	(8 029)	235.8%	482	(14.2%)	420	(12.3%)	3 722	(109.3%)	(3 405)	(2.1%)	22 429	(658.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(229)	(25.4%)	80	8.8%	81	9.0%	971	107.6%	902	.6%	3 888	430.9%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	76 238	100.0%	76 238	47.4%	69 282	90.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(560)	(44.0%)	161	12.6%	67	5.3%	1 605	126.1%	1 272	.8%	14 089	1 107.2%	-	-
Total By Income Source	(11 974)	(7.4%)	11 781	7.3%	10 413	6.5%	150 680	93.6%	160 899	100.0%	399 090	248.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 489)	(85.0%)	603	20.6%	329	11.2%	4 487	153.2%	2 929	1.8%	27 144	926.6%	-	-
Commercial	(5 944)	(15.4%)	5 321	13.8%	4 951	12.8%	34 284	88.8%	38 613	24.0%	101 873	263.8%	-	-
Households	(2 167)	(2.5%)	4 896	5.7%	4 417	5.1%	78 784	91.7%	85 929	53.4%	201 267	234.2%	-	-
Other	(1 373)	(4.1%)	961	2.9%	716	2.1%	33 125	99.1%	33 429	20.8%	68 805	205.8%	-	-
Total By Customer Group	(11 974)	(7.4%)	11 781	7.3%	10 413	6.5%	150 680	93.6%	160 899	100.0%	399 090	248.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 138	7.4%	5 713	5.2%	1 726	1.6%	94 499	85.8%	110 077	100.0%
Total	8 138	7.4%	5 713	5.2%	1 726	1.6%	94 499	85.8%	110 077	100.0%

Contact Details

Municipal Manager	Ms Busisiwe Khumalo	046 603 6130
Financial Manager	Ms Busi Khumalo (acting)	046 603 6209

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	294 544	294 544	85 183	28.9%	75 968	25.8%	76 789	26.1%	42 871	14.6%	280 811	95.3%	69 540	83.7%	(38.4%)
Property rates	75 468	75 468	25 030	33.2%	21 119	28.0%	21 052	27.9%	15 316	20.3%	82 518	109.3%	16 492	3 305.4%	(7.1%)
Property rates - penalties and collection charges	5 230	5 230	1 308	25.0%	1 441	27.5%	1 501	28.7%	-	-	4 250	81.3%	1 312	12.9%	(100.0%)
Service charges - electricity revenue	54 122	54 122	13 050	24.1%	13 436	24.8%	13 050	24.1%	12 595	23.3%	52 131	96.3%	8 211	-	53.4%
Service charges - water revenue	41 070	41 070	7 658	18.6%	8 178	19.9%	8 350	20.3%	3 077	7.5%	27 264	66.4%	4 377	65.3%	(29.7%)
Service charges - sanitation revenue	14 062	14 062	4 499	32.0%	2 790	19.8%	3 792	27.0%	(4 072)	(29.0%)	7 010	49.9%	2 216	-	(283.7%)
Service charges - refuse revenue	14 572	14 572	4 653	31.9%	3 151	21.6%	3 844	26.4%	(2 423)	(16.6%)	9 224	63.3%	2 519	-	(196.2%)
Service charges - other	-	-	541	-	257	-	297	-	261	-	1 356	-	138	404.9%	89.4%
Rental of facilities and equipment	1 167	1 167	195	16.7%	186	15.9%	181	15.5%	166	14.2%	728	62.4%	166	51.6%	(.2%)
Interest earned - external investments	565	565	4	.8%	673	119.1%	138	24.4%	830	146.9%	1 645	291.1%	1 014	280.5%	(18.2%)
Interest earned - outstanding debtors	2 914	2 914	770	26.4%	799	27.4%	768	26.4%	1 518	52.1%	3 855	132.3%	753	-	101.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	680	680	105	15.4%	103	15.1%	184	27.1%	214	31.5%	606	89.1%	118	2 971.2%	81.1%
Licences and permits	1 661	1 661	776	46.7%	505	30.4%	714	43.0%	484	29.2%	2 479	149.3%	460	128.8%	5.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	68 869	68 869	4 250	6.2%	21 052	30.6%	21 276	30.9%	1 702	2.5%	48 280	70.1%	2 381	234.0%	(28.5%)
Other own revenue	13 652	13 652	22 340	163.6%	2 272	16.6%	1 622	11.9%	13 183	96.6%	39 416	288.7%	29 381	66.9%	(55.1%)
Gains on disposal of PPE	512	512	3	.7%	7	1.4%	19	3.7%	19	3.7%	49	9.5%	3	3.0%	555.6%
Operating Expenditure	235 004	235 004	80 757	34.4%	97 531	41.5%	66 433	28.3%	97 718	41.6%	342 439	145.7%	86 538	111.0%	12.9%
Employee related costs	91 204	91 204	20 511	22.5%	25 831	28.3%	22 832	25.0%	7 590	8.3%	76 765	84.2%	20 010	101.3%	(62.1%)
Remuneration of councillors	5 377	5 377	892	16.6%	1 193	22.2%	1 304	24.2%	(23)	(.4%)	3 366	62.6%	2 931	87.5%	(100.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 342	1 342	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 201	2 201	-	-	300	13.6%	-	-	-	-	300	13.6%	-	-	-
Bulk purchases	12 095	12 095	6 386	52.8%	5 279	43.6%	10 225	84.5%	2 131	17.6%	24 020	198.6%	8 907	-	(76.1%)
Other Materials	10 574	10 574	613	5.8%	1 077	10.2%	766	7.2%	583	5.5%	3 038	28.7%	1 509	26.4%	(61.4%)
Contracted services	11 505	11 505	899	7.8%	5 821	50.6%	3 843	33.4%	(16)	(.1%)	10 548	91.7%	4 627	54.0%	(100.3%)
Transfers and grants	-	-	7 357	-	11 882	-	11 747	-	35 872	-	66 857	-	8 251	83.5%	334.8%
Other expenditure	100 518	100 518	44 098	43.9%	46 148	45.9%	15 717	15.6%	51 581	51.3%	157 545	156.7%	40 303	135.4%	28.0%
Loss on disposal of PPE	188	188	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	59 540	59 540	4 426		(21 563)		10 355		(54 847)		(61 628)		(16 998)		
Transfers recognised - capital	25 920	25 920	2 253	8.7%	10 318	39.8%	8 852	34.1%	10 305	39.8%	31 727	122.4%	22 711	140.1%	(54.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	85 460	85 460	6 680		(11 245)		19 207		(44 543)		(29 901)		5 713		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	85 460	85 460	6 680		(11 245)		19 207		(44 543)		(29 901)		5 713		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	85 460	85 460	6 680		(11 245)		19 207		(44 543)		(29 901)		5 713		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	85 460	85 460	6 680		(11 245)		19 207		(44 543)		(29 901)		5 713		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	31 192	31 192	6 383	20.5%	10 191	32.7%	9 142	29.3%	7 848	25.2%	33 564	107.6%	27 190	156.8%	(71.1%)
National Government	25 192	25 192	4 027	16.0%	9 373	37.2%	11	-	6 432	25.5%	19 843	78.8%	14 409	232.3%	(55.4%)
Provincial Government	1 000	1 000	-	-	340	34.0%	2 789	278.9%	-	-	3 129	312.9%	1 250	56.0%	(100.0%)
District Municipality	-	-	131	-	42	-	2 231	-	497	-	2 901	-	4 881	-	(89.8%)
Other transfers and grants	-	-	-	-	436	-	440	-	-	-	876	-	-	16.9%	-
Transfers recognised - capital	26 192	26 192	4 158	15.9%	10 191	38.9%	5 471	20.9%	6 928	26.5%	26 749	102.1%	20 541	113.9%	(66.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	2 225	-	-	-	3 671	-	919	-	6 815	-	6 649	967.6%	(86.2%)
Capital Expenditure Standard Classification	31 192	31 192	6 383	20.5%	10 191	32.7%	9 142	29.3%	7 848	25.2%	33 564	107.6%	27 190	156.8%	(71.1%)
Governance and Administration	1 329	1 329	273	20.5%	276	20.7%	55	4.1%	130	9.8%	733	55.1%	300	1 428.1%	(56.7%)
Executive & Council	405	405	11	2.6%	-	-	20	4.9%	6	1.4%	36	8.9%	86	-	(93.5%)
Budget & Treasury Office	674	674	262	38.9%	57	8.4%	11	1.6%	4	.6%	334	49.5%	88	1 385.5%	(95.3%)
Corporate Services	250	250	-	-	219	87.5%	24	9.8%	120	48.0%	363	145.2%	125	1 002.4%	(4.5%)
Community and Public Safety	4 473	4 473	2 859	63.9%	2 354	52.6%	9	.2%	380	8.5%	5 603	125.3%	2 566	160.4%	(85.2%)
Community & Social Services	4 213	4 213	1 568	37.2%	137	3.2%	9	.2%	355	8.4%	2 069	49.1%	1 234	48.9%	(71.3%)
Sport And Recreation	-	-	1 270	-	2 178	-	-	-	28	-	3 476	-	1 332	-	(97.9%)
Public Safety	240	240	13	5.5%	40	16.6%	-	-	(2)	(.8%)	51	21.3%	-	-	(100.0%)
Housing	-	-	7	-	-	-	-	-	-	-	7	-	0	-	(100.0%)
Health	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 370	1 370	362	26.4%	340	24.8%	3 625	264.6%	636	46.4%	4 963	362.3%	16 996	760.0%	(96.3%)
Planning and Development	334	334	-	-	-	-	3 309	990.8%	192	57.4%	3 501	1 048.2%	2 699	28 909.3%	(92.9%)
Road Transport	1 031	1 031	362	35.1%	340	33.0%	316	30.7%	19	1.8%	1 037	100.6%	14 297	574.8%	(99.9%)
Environmental Protection	5	5	-	-	-	-	-	-	425	8 504.9%	425	8 504.9%	-	-	(100.0%)
Trading Services	24 020	24 020	2 888	12.0%	7 222	30.1%	5 453	22.7%	6 702	27.9%	22 264	92.7%	7 328	71.5%	(8.5%)
Electricity	550	550	-	-	-	-	-	-	910	165.4%	910	165.4%	773	99.5%	17.7%
Water	21 000	21 000	2 888	13.8%	6 245	29.7%	3 221	15.3%	2 779	13.2%	15 133	72.1%	730	-	280.4%
Waste Water Management	1 095	1 095	-	-	977	89.2%	2 231	203.8%	3 013	275.2%	6 222	568.2%	5 824	62.9%	(48.3%)
Waste Management	1 375	1 375	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	173 749	173 749	109 929	63.3%	126 034	72.5%	119 648	68.9%	88 807	51.1%	444 418	255.8%	114 195	160.6%	(22.2%)
Property rates, penalties and collection charges	46 842	46 842	26 338	56.2%	22 560	48.2%	22 553	48.1%	19 874	42.4%	91 325	195.0%	17 803	101.9%	11.6%
Service charges	20 041	20 041	30 400	151.7%	31 535	157.4%	29 333	146.4%	9 552	47.7%	100 820	503.1%	22 132	80.8%	(56.8%)
Other revenue	8 585	8 585	47 036	547.9%	39 425	459.2%	36 727	427.8%	47 749	556.2%	170 938	1 991.1%	48 260	1 052.7%	(1.1%)
Government - operating	68 882	68 882	3 924	5.7%	20 726	30.1%	21 277	30.9%	1 702	2.5%	47 629	69.1%	1 522	49.8%	11.9%
Government - capital	25 920	25 920	1 456	5.6%	10 318	39.8%	8 852	34.1%	10 305	39.8%	30 930	119.3%	22 711	-	(54.6%)
Interest	3 479	3 479	774	22.3%	1 472	42.3%	906	26.0%	(375)	(10.8%)	2 776	79.8%	1 768	120.2%	(121.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 839)	(100 839)	(94 122)	93.3%	(113 432)	112.5%	(100 009)	99.2%	(76 321)	75.7%	(383 884)	380.7%	(107 376)	226.7%	(28.9%)
Suppliers and employees	(91 203)	(91 203)	(83 243)	91.3%	(101 550)	111.3%	(88 262)	96.8%	(88 937)	97.5%	(361 993)	396.9%	(97 455)	204.5%	(8.7%)
Finance charges	(2 201)	(2 201)	(895)	40.7%	-	-	-	-	(281)	12.8%	(1 176)	53.4%	(152)	62.4%	85.0%
Transfers and grants	(7 435)	(7 435)	(9 984)	134.3%	(11 882)	159.8%	(11 747)	158.0%	12 898	(173.5%)	(20 714)	278.6%	(9 768)	4 392.8%	(232.0%)
Net Cash from/(used) Operating Activities	72 910	72 910	15 807	21.7%	12 603	17.3%	19 639	26.9%	12 486	17.1%	60 535	83.0%	6 820	72.1%	83.1%
Cash Flow from Investing Activities															
Receipts	512	512	3	.7%	-	-	19	3.7%	19	3.7%	41	8.1%	9	(1.2%)	103.1%
Proceeds on disposal of PPE	512	512	3	.7%	-	-	19	3.7%	19	3.7%	41	8.1%	9	-	103.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 833)	(40 833)	(6 383)	15.6%	(10 191)	25.0%	(9 142)	22.4%	(7 848)	19.2%	(33 564)	82.2%	(27 190)	459.5%	(71.1%)
Capital assets	(40 833)	(40 833)	(6 383)	15.6%	(10 191)	25.0%	(9 142)	22.4%	(7 848)	19.2%	(33 564)	82.2%	(27 190)	459.5%	(71.1%)
Net Cash from/(used) Investing Activities	(40 321)	(40 321)	(6 379)	15.8%	(10 191)	25.3%	(9 123)	22.6%	(7 829)	19.4%	(33 522)	83.1%	(27 180)	314.6%	(71.2%)
Cash Flow from Financing Activities															
Receipts	-	-	18	-	12	-	4	-	20	-	54	-	(0)	(206.0%)	(46 276.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	18	-	12	-	4	-	20	-	54	-	(0)	(206.0%)	(46 276.7%)
Payments	-	-	(2 724)	-	(455)	-	(2 724)	-	(475)	-	(6 378)	-	(455)	126.8%	4.6%
Repayment of borrowing	-	-	(2 724)	-	(455)	-	(2 724)	-	(475)	-	(6 378)	-	(455)	126.8%	4.6%
Net Cash from/(used) Financing Activities	-	-	(2 706)	-	(443)	-	(2 720)	-	(455)	-	(6 324)	-	(455)	128.5%	.2%
Net Increase/(Decrease) in cash held	32 589	32 589	6 722	20.6%	1 968	6.0%	7 796	23.9%	4 202	12.9%	20 688	63.5%	(20 815)	27.1%	(120.2%)
Cash/cash equivalents at the year begin:	-	-	(10 401)	-	(3 678)	-	(1 710)	-	6 086	-	(10 401)	-	42 234	(300.9%)	(85.6%)
Cash/cash equivalents at the year end:	32 589	32 589	(3 678)	(11.3%)	(1 710)	(5.2%)	6 086	18.7%	10 288	31.6%	10 288	31.6%	21 419	21.4%	(52.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 083	6.4%	802	4.8%	586	3.5%	14 401	85.4%	16 872	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 907	69.5%	1 117	19.9%	468	8.3%	129	2.3%	5 620	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 855	21.7%	2 963	13.2%	1 143	5.1%	13 404	59.9%	22 365	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	565	6.2%	391	4.3%	254	2.8%	7 868	86.7%	9 077	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	654	7.2%	379	4.1%	277	3.0%	7 815	85.6%	9 125	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	10 893	100.0%	10 893	11.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 822)	(13.7%)	259	1.3%	202	1.0%	22 927	111.5%	20 565	21.8%	-	-	-	-
Total By Income Source	8 242	8.7%	5 910	6.3%	2 929	3.1%	77 437	81.9%	94 518	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	163	5.7%	148	5.1%	131	4.6%	2 435	84.6%	2 877	3.0%	-	-	-	-
Commercial	792	46.5%	311	18.3%	90	5.3%	509	29.9%	1 703	1.8%	-	-	-	-
Households	7 286	8.1%	5 450	6.1%	2 708	3.0%	74 493	82.8%	89 938	95.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 242	8.7%	5 910	6.3%	2 929	3.1%	77 437	81.9%	94 518	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	9 673	100.0%	-	-	-	-	-	-	9 673	46.9%
Bulk Water	1 561	100.0%	-	-	-	-	-	-	1 561	7.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 080	100.0%	-	-	-	-	-	-	2 080	10.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 292	100.0%	-	-	-	-	-	-	7 292	35.4%
Total	20 607	100.0%	-	-	-	-	-	-	20 607	100.0%

Contact Details

Municipal Manager	R Dumezweni	046 624 1140
Financial Manager	Howard Dredge	046 624 1140

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	109 008	134 164	28 765	26.4%	21 514	19.7%	22 456	16.7%	29 664	22.1%	102 399	76.3%	158 437	-	(81.3%)
Property rates	14 623	14 623	12 984	88.8%	5 470	37.4%	5 485	37.5%	5 482	37.5%	29 421	201.2%	2 548	-	115.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 501	18 092	4 802	45.7%	3 080	29.3%	3 237	17.9%	4 766	26.3%	15 885	87.8%	143 832	-	(96.7%)
Service charges - water revenue	7 806	23 077	5 691	72.9%	6 112	78.3%	7 326	31.7%	7 172	31.1%	26 301	114.0%	4 741	-	51.3%
Service charges - sanitation revenue	2 484	3 517	1 297	52.2%	1 012	40.8%	1 012	28.8%	1 013	28.8%	4 334	123.2%	807	-	25.5%
Service charges - refuse revenue	4 573	6 908	2 117	46.3%	1 857	40.6%	1 856	26.9%	1 858	26.9%	7 688	111.3%	1 758	-	5.7%
Service charges - other	-	-	-	-	-	-	-	-	1	-	1	-	365	-	(99.8%)
Rental of facilities and equipment	134	120	37	27.2%	32	24.0%	32	26.8%	33	27.4%	134	111.8%	32	-	3.6%
Interest earned - external investments	213	183	1 382	648.4%	7	3.1%	145	79.3%	206	112.3%	1 740	949.7%	1 832	-	(88.8%)
Interest earned - outstanding debtors	1 706	7 007	-	-	2 207	129.4%	2 137	30.5%	1 166	16.6%	5 510	78.6%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 805	600	90	3.2%	106	3.8%	59	9.8%	90	15.0%	344	57.4%	127	-	(29.2%)
Licences and permits	1 284	1 283	1	.1%	-	-	0	-	474	36.9%	475	37.0%	1	-	36 510.3%
Agency services	1 343	1 343	154	11.4%	428	31.9%	377	28.1%	460	34.2%	1 419	105.6%	459	-	.2%
Transfers recognised - operational	54 456	53 137	127	.2%	1 183	2.2%	735	1.4%	4 442	8.4%	6 487	12.2%	776	-	472.5%
Other own revenue	7 081	4 275	84	1.2%	20	.3%	53	1.2%	2 502	58.5%	2 659	62.2%	1 160	-	115.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 492	142 173	20 389	14.0%	24 559	16.9%	26 005	18.3%	29 132	20.5%	100 084	70.4%	26 208	-	11.2%
Employee related costs	48 164	45 929	8 171	17.0%	10 863	22.6%	9 494	20.7%	9 993	21.8%	38 522	83.9%	8 849	-	12.9%
Remuneration of councillors	5 231	5 117	1 269	24.3%	1 277	24.4%	1 274	24.9%	1 317	25.7%	5 137	100.4%	1 488	-	(11.5%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 500	17 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 038	1 038	44	4.2%	67	6.5%	196	18.8%	32	3.1%	339	32.7%	317	-	(89.8%)
Bulk purchases	14 178	16 673	3 806	26.8%	3 367	23.8%	5 346	32.1%	5 303	31.8%	17 822	106.9%	3 781	-	40.2%
Other Materials	-	2 552	413	-	589	-	377	14.8%	550	21.6%	1 929	75.6%	774	-	(28.9%)
Contracted services	2 684	1 984	551	20.5%	466	17.3%	897	45.2%	1 973	99.4%	3 887	195.9%	981	-	101.1%
Transfers and grants	7 244	10 798	2 149	29.7%	2 548	35.2%	2 721	25.2%	2 973	27.5%	10 391	96.2%	2 106	-	41.2%
Other expenditure	39 452	30 581	3 987	10.1%	5 381	13.6%	5 699	18.6%	6 991	22.9%	22 058	72.1%	7 911	-	(11.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 483)	(8 008)	8 377		(3 045)		(3 549)		532		2 315		132 229		
Transfers recognised - capital	25 147	24 147	3 410	13.6%	7 213	28.7%	2 583	10.7%	7 436	30.8%	20 643	85.5%	8 405	-	(11.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 336)	16 139	11 787		4 168		(966)		7 969		22 958		140 634		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 336)	16 139	11 787		4 168		(966)		7 969		22 958		140 634		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 336)	16 139	11 787		4 168		(966)		7 969		22 958		140 634		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 336)	16 139	11 787		4 168		(966)		7 969		22 958		140 634		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	26 975	27 631	3 809	14.1%	7 386	27.4%	2 631	9.5%	6 121	22.2%	19 947	72.2%	8 070	79.3%	(24.1%)
National Government	24 653	24 169	3 659	14.8%	6 737	27.3%	2 626	10.9%	5 097	21.1%	18 118	75.0%	8 061	87.4%	(36.8%)
Provincial Government	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	32	32	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 685	25 201	3 659	14.2%	6 737	26.2%	2 626	10.4%	5 097	20.2%	18 118	71.9%	8 061	87.4%	(36.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 290	2 430	150	11.6%	649	50.3%	5	.2%	1 025	42.2%	1 829	75.3%	9	7.0%	11 248.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 975	27 631	3 809	14.1%	7 386	27.4%	2 631	9.5%	6 121	22.2%	19 947	72.2%	8 070	79.3%	(24.1%)
Governance and Administration	2 440	3 080	41	1.7%	649	26.6%	5	.2%	963	31.3%	1 659	53.9%	-	25.1%	(100.0%)
Executive & Council	320	320	-	-	-	-	-	-	31	9.7%	31	9.7%	-	37.8%	(100.0%)
Budget & Treasury Office	1 450	2 090	27	1.9%	649	44.8%	5	.2%	880	42.1%	1 562	74.7%	-	20.2%	(100.0%)
Corporate Services	670	670	14	2.1%	-	-	-	-	52	7.8%	66	9.9%	-	-	(100.0%)
Community and Public Safety	5 082	4 598	209	4.1%	155	3.0%	270	5.9%	332	7.2%	966	21.0%	2 164	144.2%	(84.6%)
Community & Social Services	1 432	432	30	2.1%	-	-	-	-	17	4.0%	48	11.0%	251	8.1%	(93.2%)
Sport And Recreation	3 500	3 500	178	5.1%	155	4.4%	270	7.7%	287	8.2%	890	25.4%	1 686	-	(83.0%)
Public Safety	150	150	-	-	-	-	-	-	28	19.0%	28	19.0%	226	198.0%	(87.4%)
Housing	-	516	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 000	14 000	78	.6%	908	6.5%	1 416	10.1%	303	2.2%	2 705	19.3%	8	28.3%	3 626.7%
Planning and Development	-	-	78	-	-	-	-	-	16	-	94	-	8	7.1%	97.2%
Road Transport	14 000	14 000	-	-	908	6.5%	1 416	10.1%	287	2.1%	2 611	18.6%	-	28.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 828	5 328	3 481	72.1%	5 674	117.5%	941	17.7%	4 523	84.9%	14 618	274.4%	5 898	97.8%	(23.3%)
Electricity	1 760	2 260	-	-	-	-	-	-	1 136	50.3%	1 136	50.3%	79	19.2%	1 346.8%
Water	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 068	2 068	3 481	168.3%	5 674	274.4%	941	45.5%	3 387	163.8%	13 481	651.9%	5 819	200.4%	(41.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	625	625	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	118 802	126 283	65 336	55.0%	66 349	55.8%	45 357	35.9%	53 420	42.3%	230 461	182.5%	32 415	125.2%	64.8%
Property rates, penalties and collection charges	14 623	14 623	2 951	20.2%	3 131	21.4%	2 057	14.1%	2 512	17.2%	10 651	72.8%	2 332	97.3%	7.7%
Service charges	25 363	25 362	7 954	31.4%	6 483	25.6%	3 327	13.1%	2 496	9.8%	20 259	79.9%	4 389	63.9%	(43.1%)
Other revenue	-	8 621	22 123	-	25 888	-	9 490	110.1%	48 203	559.1%	105 704	1 226.1%	2 011	133.1%	2 297.1%
Government - operating	54 456	53 317	22 025	40.4%	17 572	32.3%	16 369	30.7%	24	-	55 990	105.0%	22 757	169.0%	(99.9%)
Government - capital	24 147	24 147	8 902	36.9%	12 198	50.5%	13 047	54.0%	-	-	34 147	141.4%	-	142.8%	-
Interest	213	213	1 382	648.4%	1 077	505.1%	1 067	500.7%	185	86.8%	3 711	1 741.0%	925	64.8%	(80.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 530)	(125 180)	(61 058)	47.5%	(54 972)	42.8%	(45 361)	36.2%	(48 576)	38.8%	(209 967)	167.7%	(30 480)	104.3%	59.4%
Suppliers and employees	(120 248)	(113 343)	(58 865)	49.0%	(53 208)	44.2%	(43 663)	38.5%	(46 814)	41.3%	(202 550)	178.7%	(22 533)	89.8%	107.8%
Finance charges	(1 038)	(1 038)	(44)	4.2%	-	-	(150)	14.4%	(31)	3.0%	(225)	21.7%	(317)	(121.5%)	(90.1%)
Transfers and grants	(7 244)	(10 799)	(2 149)	29.7%	(1 765)	24.4%	(1 547)	14.3%	(1 731)	16.0%	(7 192)	66.6%	(7 630)	377.3%	(77.3%)
Net Cash from/(used) Operating Activities	(9 728)	1 103	4 278	(44.0%)	11 376	(116.9%)	(4)	(.3%)	4 844	439.2%	20 495	1 858.2%	1 935	(261.9%)	150.3%
Cash Flow from Investing Activities															
Receipts	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 525)	(27 618)	(3 809)	14.9%	(7 386)	28.9%	(3 016)	10.9%	(5 295)	19.2%	(19 506)	70.6%	(8 069)	75.8%	(34.4%)
Capital assets	(25 525)	(27 618)	(3 809)	14.9%	(7 386)	28.9%	(3 016)	10.9%	(5 295)	19.2%	(19 506)	70.6%	(8 069)	75.8%	(34.4%)
Net Cash from/(used) Investing Activities	(25 521)	(27 618)	(3 809)	14.9%	(7 386)	28.9%	(3 016)	10.9%	(5 295)	19.2%	(19 506)	70.6%	(8 069)	75.8%	(34.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(858)	(1 283)	(700)	81.6%	-	-	-	-	-	-	(700)	54.6%	-	-	-
Repayment of borrowing	(858)	(1 283)	(700)	81.6%	-	-	-	-	-	-	(700)	54.6%	-	-	-
Net Cash from/(used) Financing Activities	(858)	(1 283)	(700)	81.6%	-	-	-	-	-	-	(700)	54.6%	-	-	-
Net Increase/(Decrease) in cash held	(36 108)	(27 798)	(231)	.6%	3 991	(11.1%)	(3 020)	10.9%	(452)	1.6%	289	(1.0%)	(6 134)	(1.3%)	(92.6%)
Cash/cash equivalents at the year begin:	(38 472)	1 290	874	(2.3%)	644	(1.7%)	4 634	359.3%	1 614	125.1%	874	67.8%	7 008	100.0%	(77.0%)
Cash/cash equivalents at the year end:	(74 580)	(26 508)	644	(.9%)	4 634	(6.2%)	1 614	(6.1%)	1 163	(4.4%)	1 163	(4.4%)	874	(2.6%)	33.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 887	49.3%	1 938	50.7%	-	-	-	-	3 825	23.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 185	40.9%	175	3.3%	928	17.4%	2 057	38.5%	5 345	32.9%
Auditor-General	-	-	1 333	18.9%	-	-	5 729	81.1%	7 063	43.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 073	25.1%	3 446	21.2%	928	5.7%	7 786	48.0%	16 233	100.0%

Contact Details

Municipal Manager	Mr L M R Ngoqo	042 230 7701
Financial Manager	Mr M Dyushu	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BAVIAANS (EC107)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	52 445	54 462	19 603	37.4%	13 012	24.8%	10 740	19.7%	11 118	20.4%	54 472	100.0%	5 770	92.8%	92.7%
Property rates	4 377	4 377	4 363	99.7%	36	.8%	(16)	(.4%)	(28)	(.6%)	4 355	99.5%	(3)	91.8%	910.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 091	11 026	2 776	25.0%	2 329	21.0%	2 490	22.6%	3 243	29.4%	10 838	98.3%	2 630	94.4%	23.3%
Service charges - water revenue	3 884	3 736	803	20.7%	927	23.9%	1 159	31.0%	899	24.1%	3 787	101.4%	806	97.2%	11.6%
Service charges - sanitation revenue	2 257	2 409	495	21.9%	664	29.4%	571	23.7%	586	24.3%	2 316	96.2%	499	93.5%	17.4%
Service charges - refuse revenue	2 768	2 768	614	22.2%	747	27.0%	681	24.6%	669	24.2%	2 712	98.0%	591	97.8%	13.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	43	182	70	164.3%	62	146.3%	9	4.8%	3	1.6%	144	79.3%	13	32.7%	(77.5%)
Interest earned - external investments	88	110	10	11.6%	21	23.5%	24	21.6%	147	133.6%	202	183.3%	79	146.4%	86.7%
Interest earned - outstanding debtors	372	482	108	29.0%	133	35.7%	138	28.7%	128	26.7%	507	105.3%	127	306.4%	1.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10	2	1	5.0%	1	11.0%	(1)	(40.0%)	-	-	1	40.0%	1	46.3%	(100.0%)
Licences and permits	644	756	104	16.2%	69	10.8%	188	24.8%	180	23.8%	541	71.6%	-	351.4%	(100.0%)
Agency services	782	687	221	28.3%	(4)	(.5%)	233	33.9%	85	12.4%	535	77.9%	754	104.4%	(88.7%)
Transfers recognised - operational	25 820	27 519	9 772	37.8%	7 802	30.2%	5 186	18.8%	5 115	18.6%	27 875	101.3%	84	99.4%	5 957.9%
Other own revenue	310	309	197	63.7%	192	61.9%	79	25.5%	86	27.9%	554	179.5%	189	14.3%	(54.6%)
Gains on disposal of PPE	-	100	67	-	33	-	0	.3%	4	4.2%	105	104.8%	-	-	(100.0%)
Operating Expenditure	71 694	75 223	13 952	19.5%	13 402	18.7%	14 066	18.7%	14 822	19.7%	56 241	74.8%	9 683	88.2%	53.1%
Employee related costs	22 200	22 300	5 079	22.9%	6 190	27.9%	5 188	23.3%	4 908	22.0%	21 366	95.8%	5 028	104.3%	(2.4%)
Remuneration of councillors	1 755	1 768	418	23.8%	416	23.7%	416	23.5%	516	29.2%	1 765	99.8%	373	75.9%	38.4%
Debt impairment	-	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 600	16 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 129	1 129	224	19.8%	193	17.1%	191	16.9%	137	12.1%	744	65.9%	113	289.8%	21.2%
Bulk purchases	10 153	9 300	2 981	29.4%	2 005	19.7%	2 273	24.4%	1 894	20.4%	9 153	98.4%	1 412	90.2%	34.1%
Other Materials	-	1 294	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 285	6 696	2 195	41.5%	1 536	29.1%	1 123	16.8%	1 859	27.8%	6 713	100.2%	-	55.6%	(100.0%)
Other expenditure	15 572	15 536	3 055	19.6%	3 063	19.7%	4 874	31.4%	5 508	35.5%	16 500	106.2%	2 756	124.5%	99.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 250)	(20 761)	5 651		(390)		(3 326)		(3 704)		(1 769)		(3 913)		
Transfers recognised - capital	42 540	44 798	-	-	-	-	-	-	-	-	-	-	14 090	76.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 290	24 037	5 651		(390)		(3 326)		(3 704)		(1 769)		10 178		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 290	24 037	5 651		(390)		(3 326)		(3 704)		(1 769)		10 178		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 290	24 037	5 651		(390)		(3 326)		(3 704)		(1 769)		10 178		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 290	24 037	5 651		(390)		(3 326)		(3 704)		(1 769)		10 178		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	40 686	41 850	3 889	9.6%	5 138	12.6%	14 230	34.0%	10 656	25.5%	33 913	81.0%	17 847	95.8%	(40.3%)
National Government	26 581	37 137	3 769	14.2%	5 131	19.3%	14 213	38.3%	10 633	28.6%	33 747	90.9%	17 737	185.6%	(40.1%)
Provincial Government	12 236	2 327	-	-	-	-	-	-	-	-	-	-	36	1.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 817	39 464	3 769	9.7%	5 131	13.2%	14 213	36.0%	10 633	26.9%	33 747	85.5%	17 773	96.0%	(40.2%)
Borrowing	1 720	2 108	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	148	279	119	80.5%	7	5.0%	17	6.0%	23	8.2%	166	59.7%	74	56.9%	(69.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 686	41 850	3 889	9.6%	5 138	12.6%	14 230	34.0%	10 656	25.5%	33 913	81.0%	17 847	95.8%	(40.3%)
Governance and Administration	1 731	2 240	2	.1%	7	.4%	17	.7%	23	1.0%	49	2.2%	2	32.8%	924.7%
Executive & Council	1 720	2 108	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11	109	2	17.8%	7	69.9%	17	15.2%	23	21.0%	49	44.7%	2	-	924.7%
Corporate Services	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 140	2 190	26	.2%	77	.7%	404	18.5%	1 209	55.2%	1 717	78.4%	300	64.9%	303.5%
Community & Social Services	433	10	-	-	-	-	-	-	-	-	-	-	233	122.5%	(100.0%)
Sport And Recreation	1 302	2 180	-	-	-	-	373	17.1%	1 209	55.4%	1 582	72.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	67	-	(100.0%)
Housing	9 405	-	26	.3%	77	.8%	31	-	-	-	135	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 820	4 286	1 540	54.6%	680	24.1%	2 348	54.8%	325	7.6%	4 894	114.2%	783	61.4%	(58.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 820	4 286	1 540	54.6%	680	24.1%	2 348	54.8%	325	7.6%	4 894	114.2%	783	61.4%	(58.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 995	33 134	2 321	9.3%	4 373	17.5%	11 461	34.6%	9 099	27.5%	27 254	82.3%	16 762	101.4%	(45.7%)
Electricity	1 190	1 328	118	9.9%	80	6.7%	417	31.4%	535	40.3%	1 149	86.5%	322	465.5%	66.1%
Water	20 375	30 425	2 203	10.8%	4 294	21.1%	10 957	36.0%	7 876	25.9%	25 330	83.3%	14 758	94.3%	(46.6%)
Waste Water Management	974	1 319	-	-	-	-	88	6.6%	688	52.1%	775	58.8%	1 475	9 558.5%	(53.4%)
Waste Management	2 456	62	-	-	-	-	-	-	-	-	-	-	207	171.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	94 890	95 486	22 006	23.2%	29 849	31.5%	22 233	23.3%	18 184	19.0%	92 272	96.6%	11 505	147.1%	58.1%
Property rates, penalties and collection charges	4 283	3 063	1 792	41.9%	537	12.5%	157	5.1%	239	7.8%	2 725	89.0%	349	70.9%	(31.6%)
Service charges	19 998	17 952	3 295	16.5%	3 025	15.1%	3 459	19.3%	3 607	20.1%	13 386	74.6%	3 424	76.1%	5.3%
Other revenue	1 790	1 934	3 749	209.4%	6 608	369.0%	7 666	396.4%	5 317	274.9%	23 340	1 206.9%	1 228	109.7%	332.9%
Government - operating	25 819	27 149	9 216	35.7%	5 744	22.2%	5 169	19.0%	-	-	20 129	74.1%	60	96.7%	(100.0%)
Government - capital	42 540	44 797	3 944	9.3%	13 915	32.7%	5 758	12.9%	9 004	20.1%	32 621	72.8%	6 418	-	40.3%
Interest	461	592	10	2.1%	21	4.5%	23	3.9%	17	2.9%	71	11.9%	25	51.3%	(30.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 091)	(51 867)	(16 264)	30.1%	(16 154)	29.9%	(16 112)	31.1%	(11 653)	22.5%	(60 183)	116.0%	(7 606)	92.3%	53.2%
Suppliers and employees	(52 962)	(50 740)	(16 158)	30.5%	(16 093)	30.4%	(16 073)	31.7%	(11 564)	22.8%	(59 887)	118.0%	(7 598)	92.1%	52.2%
Finance charges	(1 130)	(1 127)	(107)	9.4%	(61)	5.4%	(39)	3.5%	(90)	8.0%	(296)	26.3%	(8)	-	1 027.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 799	43 619	5 742	14.1%	13 695	33.6%	6 121	14.0%	6 531	15.0%	32 089	73.6%	3 898	(8 052.7%)	67.5%
Cash Flow from Investing Activities															
Receipts	-	278	-	-	(6 588)	-	-	-	(2 350)	(846.8%)	(8 938)	(3 220.8%)	(3 665)	(10.8%)	(35.9%)
Proceeds on disposal of PPE	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	238	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(60)	-	-	(6 588)	-	-	-	(2 350)	3 900.4%	(8 938)	14 834.3%	(3 665)	-	(35.9%)
Payments	(40 687)	(41 849)	(2 683)	6.6%	(5 900)	14.5%	(7 327)	17.5%	(2 112)	5.0%	(18 021)	43.1%	(2 664)	59.2%	(20.7%)
Capital assets	(40 687)	(41 849)	(2 683)	6.6%	(5 900)	14.5%	(7 327)	17.5%	(2 112)	5.0%	(18 021)	43.1%	(2 664)	59.2%	(20.7%)
Net Cash from/(used) Investing Activities	(40 687)	(41 572)	(2 683)	6.6%	(12 487)	30.7%	(7 327)	17.6%	(4 462)	10.7%	(26 959)	64.8%	(6 329)	(1 092.1%)	(29.5%)
Cash Flow from Financing Activities															
Receipts	1 720	2 115	124	7.2%	1	.1%	575	27.2%	5	.2%	705	33.3%	1	-	507.5%
Short term loans	-	-	82	-	-	-	(180)	-	(13)	-	(111)	-	-	-	(100.0%)
Borrowing long term/refinancing	1 720	1 773	40	2.3%	-	-	754	42.5%	17	1.0%	811	45.8%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	342	2	-	1	-	1	.2%	1	.2%	4	1.1%	1	-	(10.9%)
Payments	(1 200)	(3 481)	(3 492)	291.0%	-	-	-	-	-	-	(3 492)	100.3%	(316)	174.1%	(100.0%)
Repayment of borrowing	(1 200)	(3 481)	(3 492)	291.0%	-	-	-	-	-	-	(3 492)	100.3%	(316)	174.1%	(100.0%)
Net Cash from/(used) Financing Activities	520	(1 366)	(3 367)	(647.6%)	1	.2%	575	(42.1%)	5	(.4%)	(2 787)	204.0%	(316)	173.7%	(101.5%)
Net Increase/(Decrease) in cash held	632	682	(309)	(48.8%)	1 209	191.2%	(631)	(92.6%)	2 074	304.3%	2 343	343.8%	(2 746)	10.2%	(175.5%)
Cash/cash equivalents at the year begin:	299	472	461	154.0%	152	50.9%	1 361	288.4%	730	154.7%	461	97.7%	3 212	62.6%	(77.3%)
Cash/cash equivalents at the year end:	932	1 154	152	16.4%	1 361	146.1%	730	63.3%	2 804	243.1%	2 804	243.1%	466	25.2%	501.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	343	79.3%	51	11.9%	20	4.7%	18	4.1%	433	16.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	170	94.6%	4	2.5%	4	2.3%	1	.6%	180	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	95	6.2%	19	1.3%	17	1.1%	1 406	91.5%	1 537	57.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	94	74.6%	20	15.8%	8	6.0%	5	3.6%	127	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	122	76.5%	25	15.5%	7	4.6%	5	3.3%	160	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10	3.0%	2	.7%	2	.5%	313	95.8%	327	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(91)	128.0%	2	(3.1%)	2	(3.1%)	16	(21.9%)	(71)	(2.6%)	-	-	-	-
Total By Income Source	745	27.7%	124	4.6%	60	2.2%	1 764	65.5%	2 693	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	110	68.2%	11	6.7%	5	2.9%	36	22.2%	162	6.0%	-	-	-	-
Commercial	82	17.3%	6	1.2%	2	.3%	387	81.2%	477	17.7%	-	-	-	-
Households	552	26.9%	108	5.3%	54	2.6%	1 341	65.3%	2 055	76.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	745	27.7%	124	4.6%	60	2.2%	1 764	65.5%	2 693	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 107	46.8%	856	36.1%	404	17.1%	-	-	2 367	9.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	264	100.0%	-	-	-	-	-	-	264	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	233	99.7%	1	.3%	-	-	-	-	234	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 176	16.0%	3 987	29.4%	2 165	15.9%	5 253	38.7%	13 581	56.3%
Auditor-General	-	-	58	.8%	140	1.8%	7 460	97.4%	7 657	31.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 780	15.7%	4 901	20.3%	2 709	11.2%	12 713	52.7%	24 103	100.0%

Contact Details

Municipal Manager	J Z A Vumazonke	044 923 1004
Financial Manager	Mrs Heleen Nagel	044 923 1004

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	619 064	621 907	179 526	29.0%	136 020	22.0%	133 478	21.5%	115 327	18.5%	564 350	90.7%	95 967	86.3%	20.2%
Property rates	141 166	141 287	66 786	47.3%	20 923	14.8%	20 495	14.5%	20 241	14.3%	128 444	90.9%	(6)	98.4%	(312 793.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	(412)	-	(100.0%)
Service charges - electricity revenue	217 206	217 206	42 780	19.7%	46 714	21.5%	49 559	22.8%	45 923	21.1%	184 977	85.2%	45 412	89.0%	1.1%
Service charges - water revenue	57 153	57 153	12 056	21.1%	13 042	22.8%	14 749	25.8%	12 945	22.6%	52 792	92.4%	11 108	90.7%	16.5%
Service charges - sanitation revenue	33 006	35 047	10 561	32.0%	9 712	29.4%	10 139	28.9%	15 130	43.2%	45 542	129.9%	8 883	99.1%	70.3%
Service charges - refuse revenue	34 630	34 787	8 217	23.7%	8 126	23.5%	8 127	23.4%	8 123	23.4%	32 593	93.7%	7 334	93.3%	10.8%
Service charges - other	13 602	14 709	-	-	262	1.9%	-	-	-	-	262	1.8%	5	-	(100.0%)
Rental of facilities and equipment	781	1 139	633	81.1%	96	12.3%	87	7.7%	523	46.0%	1 340	117.7%	(135)	41.6%	(488.5%)
Interest earned - external investments	886	1 591	370	41.7%	426	48.0%	743	46.7%	892	56.1%	2 430	152.7%	601	189.4%	48.3%
Interest earned - outstanding debtors	4 815	3 453	610	12.7%	1 116	23.2%	799	23.1%	685	19.8%	3 210	93.0%	(371)	60.3%	(284.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 094	8 181	535	6.6%	334	4.1%	470	5.8%	443	5.4%	1 783	21.8%	159	19.3%	178.7%
Licences and permits	7 249	6 112	1 719	23.7%	939	12.9%	1 066	17.4%	114	1.9%	3 838	62.8%	721	77.8%	(84.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	87 847	87 865	26 955	30.7%	27 555	31.4%	18 435	21.0%	3 719	4.2%	76 664	87.3%	18 209	88.0%	(79.6%)
Other own revenue	12 630	13 379	8 303	65.7%	6 776	53.7%	8 809	65.8%	6 519	48.7%	30 407	227.3%	4 460	274.0%	46.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	69	-	69	-	-	2.0%	(100.0%)
Operating Expenditure	696 535	697 644	110 427	15.9%	143 942	20.7%	115 700	16.6%	133 638	19.2%	503 707	72.2%	130 181	78.1%	2.7%
Employee related costs	202 775	201 450	47 467	23.4%	57 885	28.5%	49 131	24.4%	47 732	23.7%	202 215	100.4%	45 367	99.5%	5.2%
Remuneration of councillors	10 911	10 959	2 287	21.0%	2 273	20.8%	2 273	20.7%	2 829	25.8%	9 662	88.2%	2 256	83.0%	25.4%
Debt impairment	49 683	49 683	-	-	-	-	(4 046)	(8.1%)	-	-	(4 046)	(8.1%)	-	-	-
Depreciation and asset impairment	80 358	80 358	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	18 333	18 702	477	2.6%	1 202	6.6%	963	5.1%	1 000	5.3%	3 641	19.5%	1 050	82.2%	(4.8%)
Bulk purchases	190 711	190 711	38 465	20.2%	51 714	27.1%	37 543	19.7%	42 487	22.3%	170 208	89.2%	42 415	94.6%	.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	11 260	9 919	1 320	11.7%	2 152	19.1%	2 118	21.4%	1 573	15.9%	7 163	72.2%	1 236	27.1%	27.3%
Transfers and grants	-	-	7 466	-	7 865	-	9 043	-	8 691	-	33 065	-	7 141	-	21.7%
Other expenditure	132 503	135 862	12 945	9.8%	20 852	15.7%	18 675	13.7%	29 326	21.6%	81 799	60.2%	30 716	75.7%	(4.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(77 471)	(75 737)	69 099		(7 923)		17 778		(18 312)		60 643		(34 214)		
Transfers recognised - capital	-	-	-	-	(193)	-	(36)	-	44 110	-	43 882	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(77 471)	(75 737)	69 099		(8 115)		17 742		25 799		104 524		(34 214)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(77 471)	(75 737)	69 099		(8 115)		17 742		25 799		104 524		(34 214)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(77 471)	(75 737)	69 099		(8 115)		17 742		25 799		104 524		(34 214)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(77 471)	(75 737)	69 099		(8 115)		17 742		25 799		104 524		(34 214)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	36 231	47 197	12 823	35.4%	7 027	19.4%	9 679	20.5%	13 814	29.3%	43 343	91.8%	12 005	24.7%	15.1%
National Government	33 340	42 576	12 823	38.5%	7 027	21.1%	9 679	22.7%	13 047	30.6%	42 576	100.0%	12 005	61.9%	8.7%
Provincial Government	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	1 091	1 091	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 231	45 467	12 823	35.4%	7 027	19.4%	9 679	21.3%	13 047	28.7%	42 576	93.6%	12 005	24.7%	8.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 730	-	-	-	-	-	-	768	44.4%	768	44.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 231	47 197	12 823	35.4%	7 027	19.4%	9 679	20.5%	13 814	29.3%	43 343	91.8%	12 005	24.7%	15.1%
Governance and Administration	-	377	-	-	-	-	-	-	185	49.1%	185	49.1%	-	-	(100.0%)
Executive & Council	-	121	-	-	-	-	-	-	66	54.6%	66	54.6%	-	-	(100.0%)
Budget & Treasury Office	-	153	-	-	-	-	-	-	44	28.9%	44	28.9%	-	-	(100.0%)
Corporate Services	-	103	-	-	-	-	-	-	75	72.5%	75	72.5%	-	-	(100.0%)
Community and Public Safety	6 051	9 391	3 981	65.8%	2 595	42.9%	294	3.1%	221	2.4%	7 092	75.5%	-	-	(100.0%)
Community & Social Services	1 800	1 866	-	-	-	-	-	-	52	2.8%	52	2.8%	-	-	(100.0%)
Sport And Recreation	4 251	7 420	3 981	93.6%	2 595	61.1%	294	4.0%	160	2.2%	7 031	94.8%	-	-	(100.0%)
Public Safety	-	60	-	-	-	-	-	-	9	15.7%	9	15.7%	-	-	(100.0%)
Housing	-	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 508	1 705	-	-	-	-	-	-	330	19.3%	330	19.3%	-	-	(100.0%)
Planning and Development	1 417	594	-	-	-	-	-	-	316	53.1%	316	53.1%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	1 091	1 111	-	-	-	-	-	-	14	1.3%	14	1.3%	-	-	(100.0%)
Trading Services	27 672	35 723	8 841	32.0%	4 432	16.0%	9 385	26.3%	13 078	36.6%	35 737	100.0%	12 005	48.6%	8.9%
Electricity	5 000	4 059	511	10.2%	894	17.9%	871	21.5%	1 758	43.3%	4 034	99.4%	4 358	37.4%	(59.6%)
Water	-	-	-	-	-	-	-	-	59	-	59	-	834	10.8%	(93.0%)
Waste Water Management	22 672	31 664	8 330	36.7%	3 538	15.6%	8 514	26.9%	11 261	35.6%	31 644	99.9%	6 813	78.4%	65.3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	602 721	614 800	221 488	36.7%	220 380	36.6%	182 569	29.7%	156 793	25.5%	781 231	127.1%	160 322	106.4%	(2.2%)
Property rates, penalties and collection charges	111 148	111 487	50 817	45.7%	29 869	26.9%	24 524	22.0%	24 009	21.5%	129 219	115.9%	26 411	100.0%	(9.1%)
Service charges	335 931	339 017	65 251	19.4%	66 983	19.9%	68 167	20.1%	61 794	18.2%	262 195	77.3%	87 697	105.4%	(29.5%)
Other revenue	26 315	28 811	72 746	276.4%	89 341	339.5%	50 975	176.9%	70 990	246.4%	284 052	985.9%	11 528	281.8%	515.8%
Government - operating	87 847	87 865	29 224	33.3%	25 414	28.9%	18 295	20.8%	-	-	72 933	83.0%	16 836	90.1%	(100.0%)
Government - capital	33 340	42 576	3 450	10.3%	8 773	26.3%	20 609	48.4%	-	-	32 832	77.1%	17 758	92.4%	(100.0%)
Interest	8 141	5 043	-	-	-	-	-	-	-	-	-	-	91	5.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(566 494)	(567 603)	(190 685)	33.7%	(217 079)	38.3%	(169 079)	29.8%	(141 924)	25.0%	(718 768)	126.6%	(115 606)	103.2%	22.8%
Suppliers and employees	(548 161)	(548 901)	(190 382)	34.7%	(216 804)	39.6%	(168 839)	30.8%	(141 715)	25.8%	(717 740)	130.8%	(114 771)	102.7%	23.5%
Finance charges	(18 333)	(18 702)	(303)	1.7%	(276)	1.5%	(240)	1.3%	(209)	1.1%	(1 028)	5.5%	(835)	133.0%	(75.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 227	47 197	30 803	85.0%	3 301	9.1%	13 490	28.6%	14 869	31.5%	62 463	132.3%	44 716	154.6%	(66.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 231)	-	(12 823)	35.4%	(7 027)	19.4%	(9 679)	-	(13 814)	-	(43 343)	-	(12 005)	24.7%	15.1%
Capital assets	(36 231)	-	(12 823)	35.4%	(7 027)	19.4%	(9 679)	-	(13 814)	-	(43 343)	-	(12 005)	24.7%	15.1%
Net Cash from/(used) Investing Activities	(36 231)	-	(12 823)	35.4%	(7 027)	19.4%	(9 679)	-	(13 814)	-	(43 343)	-	(12 005)	62.0%	15.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	173	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	173	-	(100.0%)
Payments	-	(0)	(3 864)	-	(3 990)	-	(4 376)	437 592 700.0%	(4 400)	439 967 000.0%	(16 630)	##############	(3 401)	-	29.4%
Repayment of borrowing	-	(0)	(3 864)	-	(3 990)	-	(4 376)	437 592 700.0%	(4 400)	439 967 000.0%	(16 630)	1 662 953 900.0%	(3 401)	-	29.4%
Net Cash from/(used) Financing Activities	-	(0)	(3 864)	-	(3 990)	-	(4 376)	437 592 700.0%	(4 400)	439 967 000.0%	(16 630)	##############	(3 228)	-	36.3%
Net Increase/(Decrease) in cash held	(4)	47 197	14 116	(315 449.7%)	(7 716)	172 424.5%	(565)	(1.2%)	(3 345)	(7.1%)	2 490	5.3%	29 483	3 587.8%	(111.3%)
Cash/cash equivalents at the year begin:	-	-	-	-	14 116	-	6 400	-	5 835	-	-	-	(8 914)	-	(165.5%)
Cash/cash equivalents at the year end:	(4)	47 197	14 116	(315 449.7%)	6 400	(143 025.2%)	5 835	12.4%	2 490	5.3%	2 490	5.3%	20 570	3 587.7%	(87.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 641	19.6%	861	3.6%	803	3.4%	17 322	73.3%	23 627	20.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 443	59.8%	1 157	4.8%	738	3.1%	7 799	32.3%	24 137	20.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 062	22.6%	652	2.1%	455	1.5%	23 032	73.8%	31 201	26.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 467	27.8%	516	4.1%	440	3.5%	8 036	64.5%	12 459	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 394	17.3%	455	3.3%	372	2.7%	10 629	76.7%	13 851	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	35	.3%	41	.3%	42	.4%	11 891	99.0%	12 009	10.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 711)	651.7%	260	(17.5%)	213	(14.3%)	7 748	(519.9%)	(1 490)	(1.3%)	-	-	-	-
Total By Income Source	22 330	19.3%	3 943	3.4%	3 063	2.6%	86 458	74.7%	115 794	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	358	71.0%	30	5.9%	37	7.3%	79	15.7%	504	.4%	-	-	-	-
Commercial	103	29.1%	14	3.9%	12	3.4%	224	63.6%	353	.3%	-	-	-	-
Households	21 908	19.5%	3 876	3.5%	2 988	2.7%	83 314	74.3%	112 086	96.8%	-	-	-	-
Other	(38)	(1.3%)	23	.8%	26	.9%	2 840	99.6%	2 851	2.5%	-	-	-	-
Total By Customer Group	22 330	19.3%	3 943	3.4%	3 063	2.6%	86 458	74.7%	115 794	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 983	100.0%	1	-	-	-	-	-	17 984	38.6%
Bulk Water	1 542	91.9%	58	3.4%	17	1.0%	61	3.6%	1 678	3.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 784	12.3%	640	2.8%	31	.1%	19 264	84.8%	22 718	48.8%
Auditor-General	-	-	100	2.4%	112	2.7%	3 969	94.9%	4 181	9.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	22 309	47.9%	798	1.7%	160	.3%	23 294	50.0%	46 561	100.0%

Contact Details

Municipal Manager	Mr S Fadi	042 200 2102
Financial Manager	Ms Carlien Burger	042 200 2105

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	108 593	117 680	46 525	42.8%	32 989	30.4%	24 513	20.8%	21 820	18.5%	125 847	106.9%	35 416	100.9%	(38.4%)
Property rates	15 259	14 851	14 851	97.3%	0	-	0	-	(19)	(.1%)	14 832	99.9%	(13)	92.3%	49.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 916	1 916	699	36.5%	377	19.7%	532	27.8%	400	20.9%	2 008	104.8%	460	99.4%	(13.0%)
Service charges - water revenue	8 818	-	2 390	27.1%	2 357	26.7%	2 578	-	2 473	-	9 798	-	2 333	117.4%	6.0%
Service charges - sanitation revenue	8 231	-	2 380	28.9%	1 758	21.4%	1 760	-	1 784	-	7 682	-	1 610	91.6%	10.8%
Service charges - refuse revenue	3 659	-	921	25.2%	871	23.8%	876	-	879	-	3 546	-	842	98.5%	4.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143	190	60	41.7%	54	37.9%	46	24.0%	30	15.8%	189	99.7%	282	331.3%	(89.4%)
Interest earned - external investments	681	681	162	23.7%	44	6.5%	59	8.7%	31	4.5%	296	43.4%	202	108.8%	(84.7%)
Interest earned - outstanding debtors	-	3 501	1 359	-	1 528	-	1 160	33.1%	1 513	43.2%	5 559	158.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	636	795	152	23.8%	58	9.1%	217	27.3%	245	30.8%	672	84.5%	153	109.4%	59.6%
Licences and permits	7	2 263	1	7.9%	1	15.7%	3	.1%	4	.2%	9	.4%	1	256.6%	325.1%
Agency services	2 126	-	981	46.1%	54	2.5%	355	-	195	-	1 584	-	131	79.9%	48.1%
Transfers recognised - operational	59 053	63 647	22 478	38.1%	25 759	43.6%	16 850	26.5%	13 659	21.5%	78 746	123.7%	29 131	114.6%	(53.1%)
Other own revenue	8 064	29 836	95	1.2%	127	1.6%	77	.3%	625	2.1%	924	3.1%	283	6.9%	120.7%
Gains on disposal of PPE	-	-	-	-	-	-	1	-	2	-	3	-	-	-	(100.0%)
Operating Expenditure	92 913	126 050	23 538	25.3%	26 335	28.3%	20 476	16.2%	22 282	17.7%	92 631	73.5%	22 123	84.4%	.7%
Employee related costs	34 147	35 104	8 674	25.4%	9 507	27.8%	9 123	26.0%	10 337	29.4%	37 641	107.2%	8 094	99.6%	27.7%
Remuneration of councillors	2 907	2 907	692	23.8%	692	23.8%	693	23.8%	730	25.1%	2 808	96.6%	702	95.4%	4.0%
Debt impairment	9 313	10 155	-	-	-	-	-	-	8	.1%	8	.1%	-	-	(100.0%)
Depreciation and asset impairment	4 205	12 847	-	-	-	-	-	-	-	-	-	-	38	1.0%	(100.0%)
Finance charges	50	-	38	74.8%	99	196.2%	2	-	57	-	195	-	167	689.0%	(65.9%)
Bulk purchases	3 076	2 987	820	26.7%	588	19.1%	552	18.5%	825	27.6%	2 785	93.3%	811	96.2%	1.7%
Other Materials	-	166	371	-	506	-	174	105.4%	221	133.7%	1 273	768.8%	435	-	(49.1%)
Contracted services	3 364	368	726	21.6%	1 033	30.7%	723	196.5%	825	224.2%	3 308	898.9%	711	96.4%	16.1%
Transfers and grants	17 512	16 616	9 286	53.0%	9 204	52.6%	5 105	30.7%	6 337	38.1%	29 932	180.1%	7 294	93.3%	(13.1%)
Other expenditure	18 339	44 901	2 932	16.0%	4 706	25.7%	4 104	9.1%	2 941	6.6%	14 683	32.7%	3 871	86.5%	(24.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 680	(8 370)	22 986		6 654		4 037		(462)		33 216		13 293		
Transfers recognised - capital	-	8 137	-	-	-	-	-	-	-	-	-	-	6 000	28.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 680	(233)	22 986		6 654		4 037		(462)		33 216		19 292		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 680	(233)	22 986		6 654		4 037		(462)		33 216		19 292		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 680	(233)	22 986		6 654		4 037		(462)		33 216		19 292		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 680	(233)	22 986		6 654		4 037		(462)		33 216		19 292		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	19 885	20 844	4 317	21.7%	7 013	35.3%	3 497	16.8%	7 640	36.7%	22 467	107.8%	4 003	41.0%	90.9%
National Government	19 653	20 614	3 716	18.9%	6 731	34.2%	3 476	16.9%	7 640	37.1%	21 562	104.6%	3 092	35.3%	147.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	486	-	-	-	-	-	-	-	486	-	856	140.5%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 653	20 614	4 203	21.4%	6 731	34.2%	3 476	16.9%	7 640	37.1%	22 049	107.0%	3 947	40.0%	93.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	232	230	105	45.2%	283	121.9%	22	9.4%	-	-	409	177.9%	56	95.7%	(100.0%)
Public contributions and donations	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Capital Expenditure Standard Classification	19 885	20 844	4 317	21.7%	7 013	35.3%	3 497	16.8%	7 640	36.7%	22 467	107.8%	4 003	41.0%	90.9%
Governance and Administration	92	146	137	149.4%	77	83.6%	22	14.8%	-	-	235	161.0%	550	298.6%	(100.0%)
Executive & Council	18	21	12	69.3%	-	-	-	-	-	-	12	59.2%	547	3 214.4%	(100.0%)
Budget & Treasury Office	14	30	8	58.5%	14	103.0%	-	-	-	-	22	72.2%	1	13.0%	(100.0%)
Corporate Services	60	95	116	193.9%	63	104.4%	22	22.9%	-	-	201	212.1%	2	64.6%	(100.0%)
Community and Public Safety	5 641	5 660	772	13.7%	2 667	47.3%	2 389	42.2%	1 539	27.2%	7 367	130.2%	217	4.9%	608.2%
Community & Social Services	-	-	-	-	-	-	29	-	1 081	-	1 111	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 641	5 660	772	13.7%	2 667	47.3%	2 360	41.7%	458	8.1%	6 256	110.5%	217	4.9%	110.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	760	463	-	297	-	19	2.6%	14	1.8%	793	104.4%	309	162.6%	(95.5%)
Planning and Development	-	-	-	-	-	-	-	-	14	-	14	-	-	-	(100.0%)
Road Transport	-	760	463	-	297	-	19	2.6%	-	-	779	102.5%	309	162.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 152	14 278	2 946	20.8%	3 973	28.1%	1 067	7.5%	6 087	42.6%	14 073	98.6%	2 927	48.6%	108.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	14 127	14 253	2 945	20.8%	3 973	28.1%	1 067	7.5%	6 087	42.7%	14 071	98.7%	2 927	48.4%	108.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	25	25	1	4.6%	-	-	-	-	-	-	1	4.6%	-	216.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	92 957	107 940	43 953	47.3%	27 692	29.8%	22 912	21.2%	13 422	12.4%	107 979	100.0%	11 344	-	18.3%
Property rates, penalties and collection charges	9 948	15 259	3 433	34.5%	1 145	11.5%	1 119	7.3%	4 015	26.3%	9 712	63.6%	1 123	-	257.5%
Service charges	16 200	22 624	1 684	10.4%	828	5.1%	1 273	5.6%	958	4.2%	4 742	21.0%	1 140	-	(16.0%)
Other revenue	7 235	10 323	5 284	73.0%	1 282	17.7%	3 860	37.4%	3 258	31.6%	13 684	132.6%	2 667	-	22.2%
Government - operating	38 550	37 662	24 929	64.7%	11 817	30.7%	10 741	28.5%	954	2.5%	48 441	128.6%	4 301	-	(77.8%)
Government - capital	20 391	21 391	8 213	40.3%	12 612	61.8%	5 890	27.5%	4 207	19.7%	30 922	144.6%	2 037	-	106.6%
Interest	633	681	410	64.7%	9	1.4%	30	4.3%	29	4.3%	477	70.0%	77	-	(62.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 066)	(92 260)	(31 428)	46.2%	(24 882)	36.6%	(18 767)	20.3%	(12 927)	14.0%	(88 005)	95.4%	(19 251)	-	(32.8%)
Suppliers and employees	(62 995)	(74 503)	(27 616)	43.8%	(20 845)	33.1%	(18 188)	24.4%	(12 345)	16.6%	(78 993)	106.0%	(17 738)	-	(30.4%)
Finance charges	(405)	(185)	-	-	-	-	-	-	-	-	-	-	(167)	-	(100.0%)
Transfers and grants	(4 666)	(17 572)	(3 812)	81.7%	(4 038)	86.5%	(580)	3.3%	(583)	3.3%	(9 012)	51.3%	(1 345)	-	(56.7%)
Net Cash from/(used) Operating Activities	24 891	15 680	12 526	50.3%	2 809	11.3%	4 145	26.4%	494	3.2%	19 974	127.4%	(7 907)	-	(106.2%)
Cash Flow from Investing Activities															
Receipts	(4 500)	-	-	-	-	-	1	-	4	-	4	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	1	-	4	-	4	-	-	-	(100.0%)
Decrease in non-current debtors	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 391)	(19 885)	(4 723)	23.2%	(11 210)	55.0%	(5 617)	28.2%	(6 565)	33.0%	(28 115)	141.4%	(9 225)	-	(28.8%)
Capital assets	(20 391)	(19 885)	(4 723)	23.2%	(11 210)	55.0%	(5 617)	28.2%	(6 565)	33.0%	(28 115)	141.4%	(9 225)	-	(28.8%)
Net Cash from/(used) Investing Activities	(24 891)	(19 885)	(4 723)	19.0%	(11 210)	45.0%	(5 616)	28.2%	(6 561)	33.0%	(28 111)	141.4%	(9 225)	-	(28.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	(4 205)	7 802	-	(8 401)	-	(1 471)	35.0%	(6 067)	144.3%	(8 137)	193.5%	(17 132)	-	(64.6%)
Cash/cash equivalents at the year begin:	5 571	5 571	8 288	148.8%	16 091	288.8%	7 690	138.0%	6 219	111.6%	8 288	148.8%	25 305	-	(75.4%)
Cash/cash equivalents at the year end:	5 571	1 366	16 091	288.8%	7 690	138.0%	6 219	455.3%	151	11.1%	151	11.1%	8 173	-	(98.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	452	54.0%	123	14.6%	240	28.7%	23	2.7%	838	9.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	413	14.3%	1 570	54.4%	687	23.8%	217	7.5%	2 887	31.1%
Auditor-General	120	2.2%	52	.9%	-	-	5 394	96.9%	5 565	59.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	985	10.6%	1 745	18.8%	927	10.0%	5 634	60.6%	9 291	100.0%

Contact Details

Municipal Manager	Mr Sabelo Nkuhlu	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	153 708	162 788	40 603	26.4%	33 896	22.1%	29 654	18.2%	6 657	4.1%	110 810	68.1%	10 389	60.1%	(35.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 200	1 200	300	25.0%	299	24.9%	296	24.6%	300	25.0%	1 195	99.6%	300	101.0%	.1%
Interest earned - external investments	11 500	11 500	2 741	23.8%	4 298	37.4%	4 653	40.5%	4 610	40.1%	16 301	141.7%	5 092	142.0%	(9.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	30	30	7	22.3%	10	32.4%	14	46.7%	11	37.4%	42	138.9%	9	149.0%	19.4%
Transfers recognised - operational	92 375	97 382	37 453	40.5%	29 097	31.5%	24 495	25.2%	1 576	1.6%	92 621	95.1%	4 339	96.0%	(63.7%)
Other own revenue	48 603	52 676	103	.2%	192	.4%	196	.4%	161	.3%	651	1.2%	649	3.1%	(75.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	153 708	162 788	24 070	15.7%	29 848	19.4%	29 240	18.0%	29 707	18.2%	112 866	69.3%	43 398	70.6%	(31.5%)
Employee related costs	46 278	46 653	10 628	23.0%	10 700	23.1%	11 039	23.7%	10 333	22.1%	42 700	91.5%	10 209	89.3%	1.2%
Remuneration of councillors	6 894	7 194	1 517	22.0%	1 521	22.1%	1 476	20.5%	1 874	26.0%	6 387	88.8%	1 580	96.8%	18.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 505	1 505	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 240	4 240	657	15.5%	795	18.8%	933	22.0%	807	19.0%	3 193	75.3%	1 473	79.7%	(45.2%)
Transfers and grants	21 156	26 163	652	3.1%	1 667	7.9%	2 740	10.5%	1 444	5.5%	6 503	24.9%	4 672	28.8%	(69.1%)
Other expenditure	73 635	77 033	10 617	14.4%	15 166	20.6%	13 051	16.9%	15 250	19.8%	54 084	70.2%	25 465	80.3%	(40.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	16 533		4 047		414		(23 050)		(2 056)		(33 009)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	16 533		4 047		414		(23 050)		(2 056)		(33 009)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	16 533		4 047		414		(23 050)		(2 056)		(33 009)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	16 533		4 047		414		(23 050)		(2 056)		(33 009)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	16 533		4 047		414		(23 050)		(2 056)		(33 009)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	13 731	2 405	16	.1%	7	.1%	271	11.2%	691	28.7%	985	41.0%	1 405	21.3%	(50.8%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 731	2 405	16	.1%	7	.1%	271	11.2%	691	28.7%	985	41.0%	1 405	21.3%	(50.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 731	2 405	16	.1%	7	.1%	271	11.2%	691	28.7%	985	41.0%	1 405	21.3%	(50.8%)
Governance and Administration	12 988	1 317	15	.1%	2	-	96	7.3%	213	16.2%	326	24.7%	1 166	15.9%	(81.7%)
Executive & Council	10 222	237	7	.1%	-	-	39	16.4%	134	56.7%	180	76.0%	89	1.0%	50.7%
Budget & Treasury Office	2 529	1 080	-	-	-	-	9	.9%	-	-	9	.9%	172	16.6%	(100.0%)
Corporate Services	237	-	8	3.3%	2	.8%	48	-	78	-	136	-	905	176.2%	(91.3%)
Community and Public Safety	109	109	-	-	-	-	47	43.1%	17	15.8%	64	58.9%	47	45.4%	(63.6%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	109	109	-	-	-	-	47	43.1%	17	15.8%	64	58.9%	47	45.4%	(63.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	634	979	2	.3%	5	.9%	127	13.0%	461	47.1%	595	60.8%	192	104.5%	139.4%
Planning and Development	634	979	2	.3%	5	.9%	77	7.8%	380	38.8%	464	47.4%	132	21.4%	188.0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	51	-	80	-	131	-	60	-	33.1%
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	153 708	162 788	40 603	26.4%	33 896	22.1%	29 654	18.2%	6 657	4.1%	110 810	68.1%	10 389	60.1%	(35.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	49 833	53 906	409	.8%	501	1.0%	505	.9%	472	.9%	1 888	3.5%	959	4.6%	(50.7%)
Government - operating	92 375	97 382	37 453	40.5%	29 097	31.5%	24 495	25.2%	1 576	1.6%	92 621	95.1%	4 339	96.0%	(63.7%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	11 500	11 500	2 741	23.8%	4 298	37.4%	4 653	40.5%	4 610	40.1%	16 301	141.7%	5 092	142.0%	(9.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 708)	(162 788)	(24 084)	15.7%	(29 196)	19.0%	(29 240)	18.0%	(29 707)	18.2%	(112 227)	68.9%	(42 747)	69.9%	(30.5%)
Suppliers and employees	(132 552)	(136 625)	(23 432)	17.7%	(27 529)	20.8%	(26 500)	19.4%	(28 263)	20.7%	(105 724)	77.4%	(38 075)	202.3%	(25.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(21 156)	(26 163)	(652)	3.1%	(1 667)	7.9%	(2 740)	10.5%	(1 444)	5.5%	(6 503)	24.9%	(4 672)	9.5%	(69.1%)
Net Cash from/(used) Operating Activities	-	-	16 520	-	4 700	-	414	-	(23 050)	-	(1 416)	-	(32 357)	-	(28.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 731)	2 405	(16)	.1%	(7)	.1%	(271)	(11.2%)	(691)	(28.7%)	(985)	(41.0%)	(1 405)	21.3%	(50.8%)
Capital assets	(13 731)	2 405	(16)	.1%	(7)	.1%	(271)	(11.2%)	(691)	(28.7%)	(985)	(41.0%)	(1 405)	21.3%	(50.8%)
Net Cash from/(used) Investing Activities	(13 731)	2 405	(16)	.1%	(7)	.1%	(271)	(11.2%)	(691)	(28.7%)	(985)	(41.0%)	(1 405)	21.3%	(50.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 731)	2 405	16 504	(120.2%)	4 693	(34.2%)	143	5.9%	(23 741)	(987.1%)	(2 402)	(99.9%)	(33 763)	150.4%	(29.7%)
Cash/cash equivalents at the year begin:	104 811	115 703	-	-	16 504	15.7%	21 196	18.3%	21 339	18.4%	-	-	266 577	972.9%	(92.0%)
Cash/cash equivalents at the year end:	91 080	118 108	16 504	18.1%	21 196	23.3%	21 339	18.1%	(2 402)	(2.0%)	(2 402)	(2.0%)	232 814	1 923.9%	(101.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(.2%)	12	10.7%	0	.1%	103	89.4%	115	(82.3%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(577)	227.2%	-	-	62	(24.6%)	261	(102.6%)	(254)	182.3%	-	-	-	-
Total By Income Source	(578)	414.3%	12	(8.8%)	62	(44.8%)	363	(260.7%)	(139)	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(578)	412.9%	12	(8.7%)	62	(44.6%)	363	(259.6%)	(140)	100.4%	-	-	-	-
Commercial	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Households	0	20.0%	0	20.0%	0	20.0%	0	40.0%	1	(.4%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(578)	414.3%	12	(8.8%)	62	(44.8%)	363	(260.7%)	(139)	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31	66.1%	16	34.1%	(1)	(1.1%)	0	.9%	47	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	31	66.1%	16	34.1%	(1)	(1.1%)	0	.9%	47	100.0%

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Financial Manager	Mr D J de Lange	041 508 7109

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	245 989	245 989	69 662	28.3%	8 923	3.6%	60 256	24.5%	7 771	3.2%	146 612	59.6%	4 358	552.0%	78.3%
Property rates	5 844	5 844	-	-	524	9.0%	1 699	29.1%	1 699	29.1%	3 923	67.1%	1 286	(3.0%)	32.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	771	771	-	-	85	11.0%	255	33.1%	156	20.2%	496	64.3%	219	147.5%	(28.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	770	770	230	29.9%	330	42.9%	147	19.0%	178	23.1%	885	114.9%	102	70.4%	74.2%
Interest earned - external investments	4 000	4 000	167	4.2%	4 083	102.1%	2 093	52.3%	122	3.0%	6 465	161.6%	1 659	241.9%	(92.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	919	919	49	5.3%	33	3.6%	61	6.7%	236	25.6%	379	41.2%	(26)	54.7%	(1 012.5%)
Licences and permits	1 673	1 673	-	-	-	-	-	-	-	-	-	-	(37)	26.9%	(100.0%)
Agency services	2 161	2 161	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	219 030	219 030	67 529	30.8%	2 000	.9%	55 238	25.2%	287	.1%	125 054	57.1%	186	60.5%	54.5%
Other own revenue	10 821	10 821	1 686	15.6%	1 867	17.3%	763	7.1%	5 093	47.1%	9 409	86.9%	968	42.5%	425.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	214 593	214 593	23 155	10.8%	29 007	13.5%	38 924	18.1%	66 734	31.1%	157 819	73.5%	38 396	77.1%	73.8%
Employee related costs	70 485	70 485	10 041	14.2%	10 363	14.7%	14 622	20.7%	21 806	30.9%	56 832	80.6%	9 869	58.4%	121.0%
Remuneration of councillors	20 133	20 133	4 973	24.7%	4 894	24.3%	7 928	39.4%	11 906	59.1%	29 700	147.5%	5 462	91.2%	118.0%
Debt impairment	1 010	1 010	847	83.8%	-	-	-	-	-	-	847	83.8%	-	177.3%	-
Depreciation and asset impairment	33 467	33 467	-	-	-	-	-	-	-	-	-	-	5 190	94.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	89 498	89 498	7 295	8.2%	13 750	15.4%	16 373	18.3%	33 022	36.9%	70 440	78.7%	17 875	92.2%	84.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 397	31 397	46 507		(20 084)		21 333		(58 963)		(11 207)		(34 038)		
Transfers recognised - capital	2 000	2 000	15 014	750.7%	17 791	889.6%	-	-	-	-	32 805	1 640.3%	-	45.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 397	33 397	61 521		(2 293)		21 333		(58 963)		21 598		(34 038)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	10	-	(100.0%)
Surplus/(Deficit) after taxation	33 397	33 397	61 521		(2 293)		21 333		(58 963)		21 598		(34 049)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 397	33 397	61 521		(2 293)		21 333		(58 963)		21 598		(34 049)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 397	33 397	61 521		(2 293)		21 333		(58 963)		21 598		(34 049)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	-	-	11 488	-	5 991	-	6 158	-	16 840	-	40 477	-	12 170	49.2%	38.4%
National Government	-	-	10 365	-	5 991	-	6 158	-	16 807	-	39 320	-	12 641	46.9%	33.0%
Provincial Government	-	-	-	-	-	-	-	-	33	-	33	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	10 365	-	5 991	-	6 158	-	16 840	-	39 353	-	12 641	46.9%	33.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	1 123	-	-	-	-	-	-	-	1 123	-	(471)	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	11 488	-	5 991	-	6 158	-	16 840	-	40 477	-	12 170	49.2%	38.4%
Governance and Administration	-	-	5	-	132	-	57	-	417	-	611	-	989	55.7%	(57.8%)
Executive & Council	-	-	5	-	-	-	57	-	120	-	182	-	139	113.0%	(13.7%)
Budget & Treasury Office	-	-	-	-	66	-	-	-	42	-	108	-	248	24.6%	(83.1%)
Corporate Services	-	-	-	-	66	-	-	-	255	-	321	-	601	57.0%	(57.6%)
Community and Public Safety	-	-	19	-	66	-	173	-	318	-	576	-	314	56.9%	1.2%
Community & Social Services	-	-	-	-	-	-	-	-	192	-	192	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	19	-	66	-	173	-	110	-	368	-	314	56.9%	(64.9%)
Housing	-	-	-	-	-	-	-	-	16	-	16	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	11 464	-	5 793	-	5 929	-	15 799	-	38 985	-	10 789	50.4%	46.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	11 464	-	5 739	-	5 922	-	15 699	-	38 823	-	10 789	50.4%	45.5%
Environmental Protection	-	-	-	-	54	-	7	-	100	-	161	-	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	305	-	305	-	78	3.0%	291.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	296	-	296	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	9	-	9	-	78	3.0%	(88.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	-	-	84 676	-	42 934	-	60 256	-	7 771	-	195 636	-	3 894	100.5%	99.6%
Property rates, penalties and collection charges	-	-	-	-	1 049	-	1 699	-	1 699	-	4 447	-	1 280	109.4%	32.7%
Service charges	-	-	-	-	170	-	255	-	156	-	581	-	138	188.2%	12.8%
Other revenue	-	-	1 965	-	2 941	-	971	-	5 507	-	11 385	-	778	108.8%	607.7%
Government - operating	-	-	67 529	-	1 000	-	55 238	-	287	-	124 054	-	38	109.1%	650.2%
Government - capital	-	-	15 014	-	35 582	-	-	-	-	-	50 596	-	-	75.5%	-
Interest	-	-	167	-	2 192	-	2 093	-	122	-	4 573	-	1 659	251.5%	(92.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(23 155)	-	(25 699)	-	(38 924)	-	(66 734)	-	(154 511)	-	(33 206)	83.1%	101.0%
Suppliers and employees	-	-	(23 155)	-	(25 699)	-	(38 924)	-	(66 734)	-	(154 511)	-	(33 206)	83.1%	101.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	-	61 521	-	17 235	-	21 333	-	(58 963)	-	41 125	-	(29 312)	142.0%	101.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(11 488)	-	(5 991)	-	(6 916)	-	(21 826)	-	(46 221)	-	(12 170)	52.1%	79.3%
Capital assets	-	-	(11 488)	-	(5 991)	-	(6 916)	-	(21 826)	-	(46 221)	-	(12 170)	52.1%	79.3%
Net Cash from/(used) Investing Activities	-	-	(11 488)	-	(5 991)	-	(6 916)	-	(21 826)	-	(46 221)	-	(12 170)	62.2%	79.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	-	50 033	-	11 244	-	14 417	-	(80 789)	-	(5 095)	-	(41 482)	29 067.8%	94.8%
Cash/cash equivalents at the year begin:	-	-	-	-	50 033	-	61 277	-	75 694	-	-	-	91 853	-	(17.6%)
Cash/cash equivalents at the year end:	-	-	50 033	-	61 277	-	75 694	-	(5 095)	-	(5 095)	-	50 371	29 067.8%	(110.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 039	94.7%	349	1.3%	349	1.3%	702	2.7%	26 439	95.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	734	69.8%	78	7.4%	78	7.4%	162	15.4%	1 051	3.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	64	79.1%	4	5.2%	4	5.2%	8	10.4%	81	.3%	-	-	-	-
Total By Income Source	25 837	93.7%	431	1.6%	431	1.6%	873	3.2%	27 571	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	617	67.2%	75	8.2%	75	8.2%	151	16.4%	918	3.3%	-	-	-	-
Commercial	18 743	96.3%	176	.9%	176	.9%	364	1.9%	19 460	70.6%	-	-	-	-
Households	6 357	91.1%	156	2.2%	156	2.2%	311	4.5%	6 979	25.3%	-	-	-	-
Other	121	56.4%	23	10.9%	23	10.9%	47	21.8%	214	.8%	-	-	-	-
Total By Customer Group	25 837	93.7%	431	1.6%	431	1.6%	873	3.2%	27 571	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Silulami Vusumzi Poswa	047 489 5800
Financial Manager	Vuyo Jam Jam (acting)	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	214 494	229 143	97 112	45.3%	6 172	2.9%	60 047	26.2%	6 349	2.8%	169 681	74.1%	486 417	328.6%	(98.7%)
Property rates	17 561	17 561	19 471	110.9%	-	-	464	2.6%	-	-	19 935	113.5%	46 860	427.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 100	-	272	6.6%	900	22.0%	1 181	-	301	-	2 655	-	6 070	-	(95.0%)
Service charges - other	-	4 100	-	-	-	-	-	-	301	7.3%	301	7.3%	5 486	133.8%	(94.5%)
Rental of facilities and equipment	2 139	2 139	190	8.9%	573	26.8%	626	29.3%	392	18.3%	1 781	83.2%	7 041	342.2%	(94.4%)
Interest earned - external investments	4 000	4 000	505	12.6%	1 203	30.1%	1 125	28.1%	868	21.7%	3 702	92.5%	16 413	752.9%	(94.7%)
Interest earned - outstanding debtors	2 625	2 625	242	9.2%	905	34.5%	1 269	48.3%	659	25.1%	3 075	117.2%	9 535	679.6%	(93.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 646	1 646	135	8.2%	372	22.6%	526	31.9%	358	21.8%	1 391	84.5%	2 434	198.3%	(85.3%)
Licences and permits	3 739	820	491	13.1%	825	22.1%	914	111.4%	771	94.0%	3 001	365.9%	11 095	1 251.0%	(93.1%)
Agency services	820	3 739	89	10.8%	165	20.1%	228	6.1%	182	4.9%	663	17.7%	2 685	104.6%	(93.2%)
Transfers recognised - operational	176 593	191 241	75 685	42.9%	-	-	52 230	27.3%	400	.2%	128 315	67.1%	377 731	310.5%	(99.9%)
Other own revenue	681	681	30	4.5%	586	86.1%	1 485	218.0%	1 932	283.6%	4 034	592.1%	1 067	899.8%	81.1%
Gains on disposal of PPE	590	590	-	-	642	108.9%	-	-	185	31.3%	827	140.2%	-	75.3%	(100.0%)
Operating Expenditure	252 083	266 785	14 754	5.9%	62 721	24.9%	61 597	23.1%	58 546	21.9%	197 617	74.1%	52 987	71.9%	10.5%
Employee related costs	121 325	130 456	14 431	11.9%	41 769	34.4%	41 671	31.9%	44 689	34.3%	142 560	109.3%	26 996	106.1%	65.5%
Remuneration of councillors	23 007	22 689	-	-	3 581	15.6%	5 198	22.9%	-	-	8 779	38.7%	16 052	83.6%	(100.0%)
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	34 642	34 642	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 658	2 503	113	4.2%	545	20.5%	1 905	76.1%	409	16.3%	2 971	118.7%	682	83.5%	(40.1%)
Bulk purchases	4 216	5 512	-	-	1 636	38.8%	1 700	30.9%	3 083	55.9%	6 419	116.5%	596	91.4%	417.2%
Other Materials	6 694	5 182	15	.2%	1 095	16.4%	1 088	21.0%	711	13.7%	2 910	56.2%	2 266	150.8%	(68.6%)
Contracted services	6 158	8 587	-	-	3 564	57.9%	329	3.8%	1 662	19.4%	5 555	64.7%	854	86.9%	94.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 384	54 213	195	.4%	10 530	20.9%	9 706	17.9%	7 971	14.7%	28 401	52.4%	5 540	35.6%	43.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	21	-	21	-	-	-	(100.0%)
Surplus/(Deficit)	(37 589)	(37 643)	82 358		(56 548)		(1 550)		(52 196)		(27 936)		433 431		
Transfers recognised - capital	84 082	110 058	2	-	22 634	26.9%	35 523	32.3%	1 209	1.1%	59 368	53.9%	154 751	164.1%	(99.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 493	72 415	82 360		(33 914)		33 973		(50 988)		31 431		588 182		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 493	72 415	82 360		(33 914)		33 973		(50 988)		31 431		588 182		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 493	72 415	82 360		(33 914)		33 973		(50 988)		31 431		588 182		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 493	72 415	82 360		(33 914)		33 973		(50 988)		31 431		588 182		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	84 082	110 058	-	-	23 293	27.7%	14 306	13.0%	3 442	3.1%	41 041	37.3%	12 511	37.1%	(72.5%)
National Government	84 082	110 058	-	-	23 293	27.7%	14 306	13.0%	3 442	3.1%	41 041	37.3%	12 511	37.1%	(72.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 082	110 058	-	-	23 293	27.7%	14 306	13.0%	3 442	3.1%	41 041	37.3%	12 511	37.1%	(72.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84 082	110 058	-	-	23 293	27.7%	14 306	13.0%	3 442	3.1%	41 041	37.3%	12 511	37.1%	(72.5%)
Governance and Administration	2 060	2 196	-	-	414	20.1%	1 121	51.0%	761	34.6%	2 296	104.5%	84	32.1%	807.5%
Executive & Council	240	770	-	-	15	6.3%	890	115.6%	33	4.3%	938	121.8%	77	55.2%	(57.5%)
Budget & Treasury Office	570	188	-	-	5	1.0%	17	8.8%	152	81.0%	174	92.7%	-	43.2%	(100.0%)
Corporate Services	1 250	1 239	-	-	394	31.5%	214	17.3%	576	46.5%	1 184	95.6%	7	27.6%	8 726.4%
Community and Public Safety	3 135	4 226	-	-	952	30.4%	10	.2%	1 917	45.4%	2 878	68.1%	19	29.1%	9 926.6%
Community & Social Services	3 135	4 226	-	-	25	.8%	10	.2%	1 917	45.4%	1 951	46.2%	19	29.1%	9 926.6%
Sport And Recreation	-	-	-	-	927	-	-	-	-	-	927	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	78 887	103 635	-	-	21 927	27.8%	13 176	12.7%	765	.7%	35 867	34.6%	12 408	37.7%	(93.8%)
Planning and Development	1 300	300	-	-	34	2.6%	33	10.9%	115	38.4%	182	60.7%	10	32.8%	1 026.6%
Road Transport	77 587	103 335	-	-	21 893	28.2%	13 143	12.7%	650	.6%	35 685	34.5%	12 397	37.7%	(94.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	297 986	339 200	99 152	33.3%	72 800	24.4%	126 017	37.2%	4 972	1.5%	302 941	89.3%	5 405	104.1%	(8.0%)
Property rates, penalties and collection charges	17 561	17 561	1 166	6.6%	2 069	11.8%	7 447	42.4%	1 171	6.7%	11 853	67.5%	900	52.2%	30.2%
Service charges	4 100	4 100	417	10.2%	164	4.0%	467	11.4%	379	9.3%	1 427	34.8%	435	26.7%	(12.7%)
Other revenue	9 025	9 616	1 535	17.0%	1 758	19.5%	3 402	35.4%	1 604	16.7%	8 299	86.3%	1 361	64.7%	17.9%
Government - operating	176 593	191 241	78 866	44.7%	63 312	35.9%	55 299	28.9%	-	-	197 477	103.3%	-	135.3%	-
Government - capital	84 082	110 058	15 004	17.8%	3 400	4.0%	57 009	51.8%	-	-	75 413	68.5%	-	61.1%	-
Interest	6 625	6 625	2 164	32.7%	2 097	31.7%	2 393	36.1%	1 817	27.4%	8 472	127.9%	2 709	143.0%	(32.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(252 083)	(266 731)	(48 907)	19.4%	(59 848)	23.7%	(48 010)	18.0%	(62 085)	23.3%	(218 849)	82.0%	(51 749)	74.7%	20.0%
Suppliers and employees	(249 425)	(265 677)	(44 458)	17.8%	(57 607)	23.1%	(47 587)	17.9%	(61 635)	23.2%	(211 286)	79.5%	(51 256)	75.0%	20.2%
Finance charges	(2 658)	(1 054)	(252)	9.5%	(1 254)	47.2%	(423)	40.1%	(451)	42.8%	(2 379)	225.8%	(494)	61.1%	(8.7%)
Transfers and grants	-	-	(4 197)	-	(987)	-	-	-	-	-	(5 184)	-	-	-	-
Net Cash from/(used) Operating Activities	45 903	72 470	50 245	109.5%	12 952	28.2%	78 008	107.6%	(57 113)	(78.8%)	84 092	116.0%	(46 345)	219.0%	23.2%
Cash Flow from Investing Activities															
Receipts	590	590	-	-	642	108.8%	-	-	106	17.9%	748	126.8%	-	-	(100.0%)
Proceeds on disposal of PPE	590	590	-	-	642	108.8%	-	-	106	17.9%	748	126.8%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 082)	(110 058)	(10 210)	12.1%	(24 516)	29.2%	(38 707)	35.2%	(30 480)	27.7%	(103 913)	94.4%	(15 881)	(66.1%)	91.9%
Capital assets	(84 082)	(110 058)	(10 210)	12.1%	(24 516)	29.2%	(38 707)	35.2%	(30 480)	27.7%	(103 913)	94.4%	(15 881)	(66.1%)	91.9%
Net Cash from/(used) Investing Activities	(83 492)	(109 468)	(10 210)	12.2%	(23 873)	28.6%	(38 707)	35.4%	(30 374)	27.7%	(103 165)	94.2%	(15 881)	(66.1%)	91.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(167)	-	(146)	-	(103)	-	(103)	-	(519)	-	(207)	158.8%	(50.1%)
Repayment of borrowing	-	-	(167)	-	(146)	-	(103)	-	(103)	-	(519)	-	(207)	158.8%	(50.1%)
Net Cash from/(used) Financing Activities	-	-	(167)	-	(146)	-	(103)	-	(103)	-	(519)	-	(207)	158.8%	(50.1%)
Net Increase/(Decrease) in cash held	(37 589)	(36 998)	39 868	(106.1%)	(11 067)	29.4%	39 198	(105.9%)	(87 590)	236.7%	(19 592)	53.0%	(62 432)	43.8%	40.3%
Cash/cash equivalents at the year begin:	60 112	60 112	-	-	39 868	66.3%	28 801	47.9%	67 999	113.1%	-	-	132 516	-	(48.7%)
Cash/cash equivalents at the year end:	22 523	23 114	39 868	177.0%	28 801	127.9%	67 999	294.2%	(19 592)	(84.8%)	(19 592)	(84.8%)	70 084	31.9%	(128.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	466	5.5%	86	1.0%	26	.3%	7 910	93.2%	8 488	94.8%
Auditor-General	47	10.1%	415	89.9%	-	-	-	-	461	5.2%
Other	-	-	-	-	-	-	1	100.0%	1	-
Total	513	5.7%	500	5.6%	26	.3%	7 911	88.4%	8 950	100.0%

Contact Details

Municipal Manager	Mr Sindile Tantsi	047 401 2400
Financial Manager	Mr Lubabalo Manjingolo	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	78 851	82 021	23 426	29.7%	21 387	27.1%	18 647	22.7%	12 301	15.0%	75 761	92.4%	11 845	66.9%	3.9%
Property rates	19 008	20 200	4 421	23.3%	3 346	17.6%	4 313	21.4%	5 979	29.6%	18 059	89.4%	6 557	87.1%	(8.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	3	30.3%	(100.0%)
Service charges - electricity revenue	6 365	6 149	1 395	21.9%	1 164	18.3%	689	11.2%	826	13.4%	4 074	66.3%	1 629	-	(49.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 070	5 770	945	23.2%	2 294	56.4%	1 026	17.8%	1 371	23.8%	5 636	97.7%	1 035	19.0%	32.4%
Service charges - other	-	-	-	-	-	-	12	-	11	-	23	-	-	-	(100.0%)
Rental of facilities and equipment	211	211	22	10.3%	10	4.5%	13	6.1%	19	9.1%	63	29.9%	18	24.4%	6.5%
Interest earned - external investments	1 600	1 450	-	-	-	-	16	1.1%	5	.4%	21	1.4%	473	45.4%	(98.9%)
Interest earned - outstanding debtors	2 700	2 635	931	34.5%	924	34.2%	1 841	69.9%	1 408	53.4%	5 105	193.7%	1 496	92.1%	(5.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23	23	1	2.1%	-	-	-	-	-	-	1	2.1%	-	50.9%	-
Licences and permits	3 260	3 560	394	12.1%	259	7.9%	260	7.3%	466	13.1%	1 379	38.7%	261	71.9%	78.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	41 018	40 906	15 232	37.1%	13 209	32.2%	10 342	25.3%	1 772	4.3%	40 555	99.1%	112	68.9%	1 481.8%
Other own revenue	595	1 116	86	14.5%	181	30.4%	135	12.1%	444	39.8%	846	75.8%	260	49.0%	70.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	98 451	106 575	16 485	16.7%	16 087	16.3%	13 660	12.8%	14 499	13.6%	60 730	57.0%	14 366	66.1%	.9%
Employee related costs	37 998	32 871	7 472	19.7%	8 647	22.8%	7 532	22.9%	7 567	23.0%	31 219	95.0%	6 614	100.4%	14.4%
Remuneration of councillors	3 637	3 485	1 065	29.3%	741	20.4%	787	22.6%	1 332	38.2%	3 924	112.6%	810	93.3%	64.4%
Debt impairment	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	23 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	700	700	166	23.7%	-	-	333	47.5%	166	23.7%	664	94.8%	166	94.8%	-
Bulk purchases	6 500	8 000	3 318	51.1%	518	8.0%	1 071	13.4%	1 602	20.0%	6 510	81.4%	1 257	83.9%	27.5%
Other Materials	-	50	1	-	1	-	-	-	16	32.1%	17	34.4%	6	61.0%	160.2%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 616	34 468	4 463	14.6%	6 181	20.2%	3 937	11.4%	3 816	11.1%	18 397	53.4%	5 513	66.1%	(30.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 600)	(24 554)	6 941		5 300		4 987		(2 197)		15 031		(2 521)		
Transfers recognised - capital	12 815	32 815	5 444	42.5%	2 210	17.2%	2 851	8.7%	2 588	7.9%	13 093	39.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 785)	8 261	12 385		7 510		7 837		391		28 123		(2 521)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 785)	8 261	12 385		7 510		7 837		391		28 123		(2 521)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 785)	8 261	12 385		7 510		7 837		391		28 123		(2 521)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 785)	8 261	12 385		7 510		7 837		391		28 123		(2 521)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	12 215	33 262	3 398	27.8%	1 959	16.0%	2 351	7.1%	2 327	7.0%	10 036	30.2%	12 733	74.8%	(81.7%)
National Government	11 280	31 977	3 342	29.6%	1 934	17.1%	2 343	7.3%	2 297	7.2%	9 916	31.0%	2 760	-	(16.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	8 052	41.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 280	31 977	3 342	29.6%	1 934	17.1%	2 343	7.3%	2 297	7.2%	9 916	31.0%	10 812	70.0%	(78.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	935	1 285	56	6.0%	25	2.7%	9	.7%	30	2.4%	120	9.3%	1 921	107.5%	(98.4%)
Capital Expenditure Standard Classification	12 215	33 262	3 398	27.8%	1 959	16.0%	2 351	7.1%	2 327	7.0%	10 036	30.2%	12 733	74.8%	(81.7%)
Governance and Administration	370	655	34	9.1%	25	6.7%	9	1.3%	30	4.6%	97	14.9%	4	14.6%	584.8%
Executive & Council	220	70	-	-	9	4.0%	-	-	-	-	9	12.6%	-	6.8%	-
Budget & Treasury Office	100	535	23	22.6%	9	9.0%	2	.3%	21	3.8%	54	10.1%	4	98.7%	363.4%
Corporate Services	50	50	11	22.1%	7	14.1%	7	14.1%	10	19.7%	35	69.9%	-	70.0%	(100.0%)
Community and Public Safety	280	200	-	-	-	-	-	-	-	-	-	-	575	43.3%	(100.0%)
Community & Social Services	280	200	-	-	-	-	-	-	-	-	-	-	575	43.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 475	32 097	3 350	29.2%	1 934	16.9%	2 163	6.7%	2 141	6.7%	9 587	29.9%	11 799	79.9%	(81.9%)
Planning and Development	125	50	8	6.0%	-	-	-	-	-	-	8	15.0%	1	60.7%	(100.0%)
Road Transport	11 350	32 047	3 342	29.4%	1 934	17.0%	2 163	6.8%	2 141	6.7%	9 580	29.9%	11 798	80.0%	(81.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	90	310	15	16.7%	-	-	180	57.9%	156	50.4%	351	113.2%	354	55.9%	(55.9%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	90	310	15	16.7%	-	-	180	57.9%	156	50.4%	351	113.2%	354	52.7%	(55.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	91 678	114 836	25 370	27.7%	23 434	25.6%	39 199	34.1%	6 381	5.6%	94 385	82.2%	7 782	67.5%	(18.0%)
Property rates, penalties and collection charges	19 008	20 200	2 260	11.9%	3 344	17.6%	2 092	10.4%	2 846	14.1%	10 541	52.2%	4 887	42.5%	(41.8%)
Service charges	10 435	11 919	1 392	13.3%	1 854	17.8%	1 369	11.5%	1 835	15.4%	6 450	54.1%	1 736	48.4%	5.7%
Other revenue	4 096	4 845	499	12.2%	663	16.2%	575	11.9%	1 627	33.6%	3 364	69.4%	1 047	163.6%	55.4%
Government - operating	41 018	40 906	18 095	44.1%	12 554	30.6%	10 257	25.1%	-	-	40 906	100.0%	112	93.0%	(100.0%)
Government - capital	12 821	32 815	3 082	24.0%	4 910	38.3%	24 823	75.6%	-	-	32 815	100.0%	-	62.8%	-
Interest	4 300	4 150	43	1.0%	110	2.6%	84	2.0%	73	1.8%	309	7.4%	-	.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(94 451)	(106 323)	(16 481)	17.4%	(16 087)	17.0%	(13 660)	12.8%	(14 499)	13.6%	(60 727)	57.1%	(14 385)	66.2%	.8%
Suppliers and employees	(93 751)	(105 623)	(16 315)	17.4%	(16 087)	17.2%	(13 327)	12.6%	(14 333)	13.6%	(60 063)	56.9%	(14 219)	160.4%	.8%
Finance charges	(700)	(700)	(166)	23.7%	-	-	(333)	47.5%	(166)	23.7%	(664)	94.8%	(166)	146.2%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 773)	8 512	8 889	(320.6%)	7 348	(265.0%)	25 539	300.0%	(8 118)	(95.4%)	33 659	395.4%	(6 603)	78.1%	22.9%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 215)	(36 263)	(3 399)	27.8%	(1 959)	16.0%	(1 166)	3.2%	(2 327)	6.4%	(8 851)	24.4%	(12 733)	74.8%	(81.7%)
Capital assets	(12 215)	(36 263)	(3 399)	27.8%	(1 959)	16.0%	(1 166)	3.2%	(2 327)	6.4%	(8 851)	24.4%	(12 733)	74.8%	(81.7%)
Net Cash from/(used) Investing Activities	(12 215)	(36 263)	(3 399)	27.8%	(1 959)	16.0%	(1 166)	3.2%	(2 327)	6.4%	(8 851)	24.4%	(12 733)	74.8%	(81.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	26.2%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	26.2%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	26.2%	-
Net Increase/(Decrease) in cash held	(14 988)	(27 751)	5 490	(36.6%)	5 389	(36.0%)	24 373	(87.8%)	(10 445)	37.6%	24 807	(89.4%)	(19 335)	72.1%	(46.0%)
Cash/cash equivalents at the year begin:	27 654	-	1 600	5.8%	7 090	25.6%	12 479	-	36 852	-	1 600	-	5 642	-	553.1%
Cash/cash equivalents at the year end:	12 666	(27 751)	7 090	56.0%	12 479	98.5%	36 852	(132.8%)	26 407	(95.2%)	26 407	(95.2%)	(13 693)	72.1%	(292.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	201	5.5%	104	2.8%	915	24.8%	2 469	66.9%	3 689	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 160	3.4%	1 159	3.4%	1 054	3.1%	30 897	90.2%	34 269	52.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	359	1.7%	325	1.5%	308	1.4%	20 379	95.4%	21 371	32.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 549	100.0%	-	-	-	-	-	-	6 549	9.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	8 269	12.6%	1 588	2.4%	2 277	3.5%	53 745	81.6%	65 879	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	346	16.8%	90	4.4%	80	3.9%	1 540	74.9%	2 057	3.1%	-	-	-	-
Commercial	885	14.0%	108	1.7%	914	14.4%	4 429	69.9%	6 335	9.6%	-	-	-	-
Households	7 038	12.2%	1 390	2.4%	1 283	2.2%	47 775	83.1%	57 487	87.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 269	12.6%	1 588	2.4%	2 277	3.5%	53 745	81.6%	65 879	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	842	100.0%	-	-	-	-	-	-	842	6.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	519	21.4%	96	4.0%	43	1.8%	1 768	72.9%	2 425	18.6%
Auditor-General	51	1.5%	184	5.4%	419	12.4%	2 740	80.7%	3 394	26.0%
Other	6 409	100.0%	-	-	-	-	-	-	6 409	49.0%
Total	7 821	59.8%	280	2.1%	462	3.5%	4 508	34.5%	13 070	100.0%

Contact Details

Municipal Manager	Mr Mr V. Mapukata	043 831 1028
Financial Manager	Mr Moathlodi Lucky Mosala	043 831 1028

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	214 090	215 845	58 997	27.6%	53 813	25.1%	44 031	20.4%	18 053	8.4%	174 894	81.0%	17 705	95.3%	2.0%
Property rates	11 791	14 300	4 149	35.2%	4 345	36.9%	2 946	20.6%	1 856	13.0%	13 295	93.0%	(0)	96.4%	(5 155 019.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 452	23 286	7 500	24.6%	7 201	23.6%	4 531	19.5%	8 143	35.0%	27 375	117.6%	7 638	96.4%	6.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 172	8 172	1 998	27.9%	1 999	27.9%	2 003	24.5%	2 003	24.5%	8 003	97.9%	1 859	115.9%	7.7%
Service charges - other	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	390	598	298	76.4%	55	14.2%	300	50.1%	155	26.0%	808	135.3%	35	87.1%	345.5%
Interest earned - external investments	5 000	6 000	300	6.0%	2 587	51.7%	3 732	62.2%	2 300	38.3%	8 920	148.7%	6 440	243.9%	(64.3%)
Interest earned - outstanding debtors	1 500	1 500	577	38.5%	452	30.2%	576	38.4%	582	38.8%	2 187	145.8%	627	79.6%	(7.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	569	302	12	2.1%	11	2.0%	12	4.1%	5	1.8%	41	13.6%	20	8.3%	(73.0%)
Licences and permits	1	-	-	-	-	-	-	-	-	-	-	-	92	56 897.8%	(100.0%)
Agency services	2 670	2 870	677	25.4%	482	18.1%	795	27.7%	649	22.6%	2 603	90.7%	529	51.8%	22.7%
Transfers recognised - operational	115 321	114 292	42 648	37.0%	36 233	31.4%	29 000	25.4%	2 151	1.9%	110 032	96.3%	-	95.4%	(100.0%)
Other own revenue	39 223	44 523	838	2.1%	447	1.1%	136	.3%	209	.5%	1 630	3.7%	464	19.3%	(55.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	214 090	215 845	43 363	20.3%	64 642	30.2%	51 929	24.1%	49 446	22.9%	209 380	97.0%	42 164	92.9%	17.3%
Employee related costs	67 512	70 101	9 989	14.8%	23 309	34.5%	16 864	24.1%	18 909	27.0%	69 071	98.5%	12 788	88.9%	47.9%
Remuneration of councillors	12 026	13 228	2 003	16.7%	3 995	33.2%	3 043	23.0%	4 096	31.0%	13 137	99.3%	3 219	94.4%	27.2%
Debt impairment	5 726	5 726	1 431	25.0%	1 431	25.0%	477	8.3%	-	-	3 340	58.3%	1 839	91.7%	(100.0%)
Depreciation and asset impairment	36 320	26 320	9 080	25.0%	9 280	25.6%	5 644	21.4%	(1 777)	(6.7%)	22 228	84.5%	4 567	238.1%	(138.9%)
Finance charges	7 119	23 044	5 375	75.5%	5 234	73.5%	3 593	15.6%	6 191	26.9%	20 394	88.5%	-	50.0%	(100.0%)
Bulk purchases	21 753	21 753	5 131	23.6%	4 626	21.3%	4 249	19.5%	2 833	13.0%	16 840	77.4%	4 452	85.3%	(36.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 515	2 038	150	9.9%	250	16.5%	266	13.0%	265	13.0%	931	45.7%	357	136.3%	(25.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	62 119	53 634	10 202	16.4%	16 516	26.6%	17 792	33.2%	18 929	35.3%	63 439	118.3%	14 941	81.5%	26.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	-	15 634		(10 829)		(7 898)		(31 393)		(34 486)		(24 459)		
Transfers recognised - capital	29 673	34 673	8 411	28.3%	-	-	(3 245)	(9.4%)	18 508	53.4%	23 674	68.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 673	34 673	24 045		(10 829)		(11 144)		(12 885)		(10 812)		(24 459)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 673	34 673	24 045		(10 829)		(11 144)		(12 885)		(10 812)		(24 459)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 673	34 673	24 045		(10 829)		(11 144)		(12 885)		(10 812)		(24 459)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 673	34 673	24 045		(10 829)		(11 144)		(12 885)		(10 812)		(24 459)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	43 995	65 718	1 368	3.1%	7 914	18.0%	5 117	7.8%	24 456	37.2%	38 854	59.1%	27 287	67.1%	(10.4%)
National Government	29 673	40 008	-	-	130	.4%	207	.5%	17 868	44.7%	18 205	45.5%	22 722	103.4%	(21.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 673	40 008	-	-	130	.4%	207	.5%	17 868	44.7%	18 205	45.5%	22 722	103.4%	(21.4%)
Borrowing	-	-	-	-	-	-	-	-	2 617	-	2 617	-	-	-	(100.0%)
Internally generated funds	14 322	25 710	1 368	9.6%	7 784	54.3%	4 910	19.1%	3 971	15.4%	18 032	70.1%	4 564	33.4%	(13.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 995	65 718	1 368	3.1%	7 914	18.0%	5 117	7.8%	24 456	37.2%	38 854	59.1%	27 287	67.1%	(10.4%)
Governance and Administration	3 189	3 159	120	3.8%	805	25.2%	706	22.4%	748	23.7%	2 379	75.3%	272	83.8%	174.6%
Executive & Council	1 582	1 454	43	2.7%	443	28.0%	373	25.7%	387	26.6%	1 246	85.7%	51	89.9%	656.9%
Budget & Treasury Office	995	1 023	9	.9%	258	25.9%	243	23.8%	83	8.1%	593	57.9%	67	146.6%	25.1%
Corporate Services	612	682	68	11.2%	104	17.0%	90	13.2%	278	40.8%	541	79.3%	155	72.4%	79.8%
Community and Public Safety	3 123	4 588	216	6.9%	3 003	96.2%	40	.9%	635	13.8%	3 894	84.9%	213	20.9%	198.1%
Community & Social Services	1 085	2 916	21	1.9%	2 184	201.3%	21	.7%	43	1.5%	2 269	77.8%	148	6.9%	(70.7%)
Sport And Recreation	1 175	1 116	1	.1%	400	34.1%	4	.3%	550	49.3%	956	85.6%	-	14.6%	(100.0%)
Public Safety	333	50	0	.1%	136	40.9%	2	3.4%	41	81.8%	179	358.5%	138	89.0%	(70.4%)
Housing	530	505	194	36.5%	283	53.3%	13	2.6%	0	.1%	490	96.9%	(74)	(729.3%)	(100.5%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 492	52 764	1 032	3.4%	4 101	13.4%	4 171	7.9%	20 525	38.9%	29 830	56.5%	25 563	78.6%	(19.7%)
Planning and Development	675	40 433	927	137.3%	3 565	528.2%	259	.6%	17 748	43.9%	22 499	55.6%	496	122.0%	3 479.3%
Road Transport	29 739	12 253	105	.4%	536	1.8%	3 912	31.9%	2 773	22.6%	7 327	59.8%	25 056	77.6%	(88.9%)
Environmental Protection	78	78	-	-	-	-	-	-	4	5.6%	4	5.6%	11	71.4%	(59.1%)
Trading Services	7 191	5 207	-	-	5	.1%	199	3.8%	2 547	48.9%	2 751	52.8%	1 239	32.8%	105.7%
Electricity	6 364	4 484	-	-	-	-	199	4.4%	2 529	56.4%	2 728	60.8%	1 137	26.6%	122.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	827	723	-	-	5	.5%	-	-	19	2.6%	23	3.2%	101	45.4%	(81.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	185 368	245 518	67 408	36.4%	56 659	30.6%	64 031	26.1%	11 962	4.9%	200 059	81.5%	16 543	69.3%	(27.7%)
Property rates, penalties and collection charges	8 534	14 300	4 149	48.6%	4 345	50.9%	2 461	17.2%	(2 067)	(14.5%)	8 888	62.2%	(0)	(69.9%)	5 741 786.1%
Service charges	32 763	31 460	9 498	29.0%	9 200	28.1%	6 867	21.8%	10 146	32.2%	35 711	113.5%	9 497	27.0%	6.8%
Other revenue	3 322	48 293	1 825	54.9%	996	30.0%	4 593	9.5%	1 012	2.1%	8 426	17.4%	1 140	(58.6%)	(11.2%)
Government - operating	103 191	114 292	42 648	41.3%	36 606	35.5%	29 374	25.7%	-	-	108 628	95.0%	-	98.2%	-
Government - capital	32 058	29 673	8 411	26.2%	2 473	7.7%	17 413	58.7%	-	-	28 297	95.4%	-	90.8%	-
Interest	5 500	7 500	877	15.9%	3 039	55.3%	3 323	44.3%	2 871	38.3%	10 111	134.8%	5 906	213.3%	(51.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 275)	(191 025)	(33 413)	22.8%	(56 154)	38.4%	(42 945)	22.5%	(34 073)	17.8%	(166 586)	87.2%	(36 370)	85.8%	(6.3%)
Suppliers and employees	(146 165)	(167 981)	(28 038)	19.2%	(50 920)	34.8%	(38 764)	23.1%	(28 732)	17.1%	(146 454)	87.2%	(36 370)	85.8%	(21.0%)
Finance charges	(111)	(23 044)	(5 375)	4 846.7%	(5 234)	4 719.3%	(4 181)	18.1%	(5 341)	23.2%	(20 132)	87.4%	-	50.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 093	54 494	33 995	87.0%	505	1.3%	21 085	38.7%	(22 111)	(40.6%)	33 473	61.4%	(19 827)	3.0%	11.5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 465)	(60 718)	(1 368)	1.8%	(7 914)	10.6%	(8 206)	13.5%	(23 094)	38.0%	(40 582)	66.8%	(27 287)	67.2%	(15.4%)
Capital assets	(74 465)	(60 718)	(1 368)	1.8%	(7 914)	10.6%	(8 206)	13.5%	(23 094)	38.0%	(40 582)	66.8%	(27 287)	67.2%	(15.4%)
Net Cash from/(used) Investing Activities	(74 465)	(60 718)	(1 368)	1.8%	(7 914)	10.6%	(8 206)	13.5%	(23 094)	38.0%	(40 582)	66.8%	(27 287)	67.2%	(15.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(35 372)	(6 224)	32 627	(92.2%)	(7 409)	20.9%	12 879	(206.9%)	(45 205)	726.3%	(7 108)	114.2%	(47 113)	160.4%	(4.1%)
Cash/cash equivalents at the year begin:	-	6 100	-	-	32 627	-	25 218	413.4%	38 097	624.5%	-	-	8 835	5.8%	331.2%
Cash/cash equivalents at the year end:	(35 372)	(124)	32 627	(92.2%)	25 218	(71.3%)	38 097	(30 643.6%)	(7 108)	5 717.7%	(7 108)	5 717.7%	(38 278)	(58.4%)	(81.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 249	46.8%	988	20.6%	391	8.1%	1 178	24.5%	4 805	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	560	3.8%	558	3.8%	495	3.4%	13 020	89.0%	14 633	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	535	2.4%	399	1.8%	380	1.7%	21 148	94.2%	22 462	44.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 267	26.5%	58	.7%	330	3.9%	5 897	69.0%	8 552	17.0%	-	-	-	-
Total By Income Source	5 611	11.1%	2 003	4.0%	1 595	3.2%	41 242	81.7%	50 452	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 611	11.1%	2 003	4.0%	1 595	3.2%	41 242	81.7%	50 452	100.0%	-	-	-	-
Total By Customer Group	5 611	11.1%	2 003	4.0%	1 595	3.2%	41 242	81.7%	50 452	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 275	100.0%	-	-	-	-	-	-	1 275	100.0%
Total	1 275	100.0%	-	-	-	-	-	-	1 275	100.0%

Contact Details

Municipal Manager	Mr Balisa King Socikwa	043 683 5024
Financial Manager	Mrs Joyce Ntshinga	043 683 5002

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	118 938	101 363	40 330	33.9%	25 328	21.3%	24 106	23.8%	3 088	3.0%	92 853	91.6%	19 186	115.6%	(83.9%)
Property rates	27 710	12 407	8 725	31.5%	896	3.2%	1 725	13.9%	892	7.2%	12 238	98.6%	16 201	192.5%	(94.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	396	-	132	33.3%	132	33.4%	135	-	134	-	533	-	41	109.6%	226.3%
Service charges - other	144	396	6	4.1%	20	13.7%	-	-	-	-	26	6.5%	-	-	-
Rental of facilities and equipment	25	25	13	52.1%	3	11.9%	30	118.5%	64	252.2%	110	434.6%	11	-	476.8%
Interest earned - external investments	1 500	1 500	142	9.5%	115	7.7%	220	14.6%	140	9.3%	617	41.1%	5	14.2%	2 810.3%
Interest earned - outstanding debtors	-	1 500	163	-	549	-	912	60.8%	1 223	81.5%	2 847	189.8%	2 829	-	(56.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 440	1 440	49	3.4%	13	.9%	47	3.3%	80	5.6%	190	13.2%	25	36.4%	214.7%
Licences and permits	1 629	1 629	506	31.1%	396	24.3%	374	22.9%	393	24.1%	1 669	102.5%	35	88.4%	1 035.1%
Agency services	240	240	91	37.9%	77	32.3%	83	34.5%	79	33.1%	331	137.8%	(2)	78.6%	(3 534.4%)
Transfers recognised - operational	75 677	75 736	30 486	40.3%	23 063	30.5%	20 322	26.8%	-	-	73 871	97.5%	-	96.4%	-
Other own revenue	10 177	6 490	17	.2%	62	.6%	260	4.0%	82	1.3%	422	6.5%	41	6.0%	100.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	106 160	101 581	17 215	16.2%	17 865	16.8%	22 153	21.8%	18 363	18.1%	75 596	74.4%	14 638	55.5%	25.4%
Employee related costs	35 521	41 566	9 082	25.6%	10 502	29.6%	12 622	30.4%	10 674	25.7%	42 880	103.2%	9 208	80.6%	15.9%
Remuneration of councillors	7 265	8 067	1 490	20.5%	1 700	23.4%	1 699	21.1%	2 170	26.9%	7 060	87.5%	1 799	98.2%	20.6%
Debt impairment	6 634	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 853	-	2 213	25.0%	2 213	25.0%	1 438	-	1 721	-	7 587	-	1 506	94.1%	14.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 755	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	228	-	273	-	152	-	-	-	653	-	809	-	(100.0%)
Other expenditure	43 131	51 947	4 202	9.7%	3 175	7.4%	6 242	12.0%	3 798	7.3%	17 417	33.5%	1 317	39.6%	188.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 778	(218)	23 116		7 463		1 954		(15 275)		17 257		4 548		
Transfers recognised - capital	-	-	4 992	-	300	-	16 925	-	-	-	22 217	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 778	(218)	28 108		7 763		18 879		(15 275)		39 475		4 548		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 778	(218)	28 108		7 763		18 879		(15 275)		39 475		4 548		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 778	(218)	28 108		7 763		18 879		(15 275)		39 475		4 548		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 778	(218)	28 108		7 763		18 879		(15 275)		39 475		4 548		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	-	33 584	200	-	4 730	-	4 106	12.2%	12 320	36.7%	21 355	63.6%	6 111	34.9%	101.6%
National Government	-	30 019	-	-	4 635	-	4 060	13.5%	12 245	40.8%	20 940	69.8%	6 103	36.1%	100.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	30 019	-	-	4 635	-	4 060	13.5%	12 245	40.8%	20 940	69.8%	6 103	36.1%	100.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 565	200	-	95	-	46	1.3%	74	2.1%	415	11.6%	7	-	904.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	33 584	200	-	4 730	-	4 106	12.2%	12 320	36.7%	21 355	63.6%	6 111	34.9%	101.6%
Governance and Administration	-	5 849	140	-	95	-	46	.8%	59	1.0%	340	5.8%	-	1.4%	(100.0%)
Executive & Council	-	4 864	140	-	95	-	46	.9%	-	-	280	5.8%	-	1.8%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	985	-	-	-	-	-	-	59	6.0%	59	6.0%	-	5.8%	(100.0%)
Community and Public Safety	-	350	-	-	-	-	-	-	-	-	-	-	1 212	844.4%	(100.0%)
Community & Social Services	-	350	-	-	-	-	-	-	-	-	-	-	1 212	844.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	26 965	58	-	4 635	-	4 060	15.1%	12 246	45.4%	20 999	77.9%	4 899	31.6%	150.0%
Planning and Development	-	646	31	-	-	-	-	-	0	.1%	32	4.9%	7	1.5%	(93.9%)
Road Transport	-	26 319	27	-	4 635	-	4 060	15.4%	12 245	46.5%	20 967	79.7%	4 892	33.4%	150.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	420	2	-	-	-	-	-	15	3.5%	16	3.9%	-	-	(100.0%)
Electricity	-	300	-	-	-	-	-	-	15	4.9%	15	4.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	120	2	-	-	-	-	-	-	-	2	1.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	120 438	120 438	38 755	32.2%	27 589	22.9%	41 805	34.7%	2 298	1.9%	110 446	91.7%	1 820	78.9%	26.2%
Property rates, penalties and collection charges	6 927	6 927	1 007	14.5%	3 490	50.4%	2 693	38.9%	1 390	20.1%	8 580	123.9%	757	46.3%	83.7%
Service charges	135	135	67	49.4%	53	39.1%	65	47.8%	101	74.8%	285	211.1%	36	87.8%	178.6%
Other revenue	13 512	13 512	696	5.2%	568	4.2%	1 382	10.2%	666	4.9%	3 312	24.5%	540	47.8%	23.4%
Government - operating	75 677	75 677	31 420	41.5%	23 063	30.5%	20 522	27.1%	-	-	75 005	99.1%	363	96.9%	(100.0%)
Government - capital	22 687	22 687	5 392	23.8%	300	1.3%	16 925	74.6%	-	-	22 617	99.7%	-	62.5%	-
Interest	1 500	1 500	172	11.5%	115	7.7%	220	14.6%	140	9.3%	648	43.2%	125	63.6%	12.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 973)	(98 973)	(15 372)	15.5%	(15 771)	15.9%	(20 845)	21.1%	(16 770)	16.9%	(68 757)	69.5%	(13 768)	52.1%	21.8%
Suppliers and employees	(98 973)	(98 973)	(15 144)	15.3%	(15 497)	15.7%	(20 693)	20.9%	(16 770)	16.9%	(68 104)	68.8%	(12 960)	142.1%	29.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(228)	-	(273)	-	(152)	-	-	-	(653)	-	(809)	1.9%	(100.0%)
Net Cash from/(used) Operating Activities	21 465	21 465	23 383	108.9%	11 818	55.1%	20 960	97.6%	(14 472)	(67.4%)	41 689	194.2%	(11 948)	(279.2%)	21.1%
Cash Flow from Investing Activities															
Receipts	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 165)	(27 165)	(200)	.7%	(4 730)	17.4%	(4 106)	15.1%	(12 320)	45.4%	(21 355)	78.6%	(6 111)	(41.6%)	101.6%
Capital assets	(27 165)	(27 165)	(200)	.7%	(4 730)	17.4%	(4 106)	15.1%	(12 320)	45.4%	(21 355)	78.6%	(6 111)	(41.6%)	101.6%
Net Cash from/(used) Investing Activities	(26 365)	(26 365)	(200)	.8%	(4 730)	17.9%	(4 106)	15.6%	(12 320)	46.7%	(21 355)	81.0%	(6 111)	(41.6%)	101.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 900)	(4 900)	23 183	(473.1%)	7 088	(144.7%)	16 855	(344.0%)	(26 792)	546.8%	20 334	(415.0%)	(18 059)	70.4%	48.4%
Cash/cash equivalents at the year begin:	7 000	7 000	7	.1%	23 190	331.3%	30 278	432.5%	47 133	673.3%	7	.1%	40 796	124.7%	15.5%
Cash/cash equivalents at the year end:	2 100	2 100	23 190	1 104.2%	30 278	1 441.7%	47 133	2 244.3%	20 341	968.6%	20 341	968.6%	22 737	82.0%	(10.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	377	2.3%	(38)	(.2%)	5	-	16 200	97.9%	16 543	64.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	85	5.9%	(5)	(.4%)	38	2.7%	1 310	91.8%	1 427	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	(52.4%)	(2)	5.4%	5	(13.8%)	(57)	160.8%	(35)	(.1%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(5)	(.1%)	(0)	-	5 942	100.1%	5 937	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	781	42.4%	432	23.5%	405	22.0%	223	12.1%	1 842	7.2%	-	-	-	-
Total By Income Source	1 261	4.9%	382	1.5%	453	1.8%	23 618	91.8%	25 715	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13	33.0%	1	2.3%	1	2.6%	25	62.1%	41	.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	1 247	4.9%	381	1.5%	452	1.8%	23 591	91.9%	25 671	99.8%	-	-	-	-
Other	0	10.7%	0	6.6%	0	6.5%	2	76.2%	2	-	-	-	-	-
Total By Customer Group	1 261	4.9%	382	1.5%	453	1.8%	23 618	91.8%	25 715	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 753	35.3%	22	.5%	1 162	23.4%	2 032	40.9%	4 969	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 753	35.3%	22	.5%	1 162	23.4%	2 032	40.9%	4 969	100.0%

Contact Details

Municipal Manager	Mr Vuyisile Gwintsa	040 673 3095
Financial Manager	Mr V.C Makedama	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NKONKOBE (EC127)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	216 636	206 546	61 453	28.4%	45 673	21.1%	55 281	26.8%	13 812	6.7%	176 219	85.3%	21 613	103.2%	(36.1%)
Property rates	30 580	34 312	3 658	12.0%	3 783	12.4%	723	2.1%	(1 954)	(5.7%)	6 210	18.1%	9 824	114.8%	(119.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	4 217	-	-	-	4 217	-	-	-	-
Service charges - electricity revenue	38 811	31 442	4 262	11.0%	6 128	15.8%	7 003	22.3%	8 249	26.2%	25 642	81.6%	6 414	79.5%	28.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 000	4 879	604	8.6%	579	8.3%	571	11.7%	2 522	51.7%	4 276	87.6%	690	40.5%	265.6%
Service charges - other	-	-	-	-	22	-	-	-	-	-	22	-	-	-	-
Rental of facilities and equipment	472	295	39	8.2%	33	7.0%	46	15.7%	85	28.9%	203	68.9%	54	43.6%	57.5%
Interest earned - external investments	1 500	1 000	385	25.7%	86	5.7%	3	.3%	39	3.9%	513	51.3%	-	17.6%	(100.0%)
Interest earned - outstanding debtors	7 225	3 632	377	5.2%	844	11.7%	5	.1%	1 485	40.9%	2 711	74.6%	358	27.2%	314.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	156	3	1.0%	1	.5%	16	10.1%	19	12.0%	39	24.9%	8	46.2%	140.9%
Licences and permits	2 500	2 500	491	19.6%	673	26.9%	491	19.6%	192	7.7%	1 846	73.9%	660	121.8%	(70.9%)
Agency services	1 050	1 307	-	-	-	-	297	22.7%	418	32.0%	715	54.7%	-	-	(100.0%)
Transfers recognised - operational	114 369	123 108	45 450	39.7%	29 784	26.0%	35 234	28.6%	925	.8%	111 393	90.5%	-	110.3%	(100.0%)
Other own revenue	12 830	3 916	6 184	48.2%	3 740	29.2%	6 675	170.5%	1 832	46.8%	18 432	470.7%	3 604	249.7%	(49.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	208 548	185 394	45 491	21.8%	36 319	17.4%	46 082	24.9%	43 066	23.2%	170 959	92.2%	42 977	85.9%	.2%
Employee related costs	68 128	89 836	23 757	34.9%	23 495	34.5%	25 417	28.3%	21 007	23.4%	93 675	104.3%	22 941	127.1%	(8.4%)
Remuneration of councillors	14 690	12 410	1 942	13.2%	2 971	20.2%	3 094	24.9%	3 802	30.6%	11 809	95.2%	2 929	84.3%	29.8%
Debt impairment	12 672	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 413	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 100	24 829	7 114	32.2%	2 140	9.7%	7 316	29.5%	9 409	37.9%	25 979	104.6%	6 823	108.5%	37.9%
Other Materials	6 960	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	244	-	-	-	46	18.9%	73	-	(27)	-	91	-	25	82.1%	(208.6%)
Transfers and grants	1 000	900	-	-	-	-	229	25.5%	3 456	384.0%	3 685	409.5%	-	-	(100.0%)
Other expenditure	60 341	57 419	12 678	21.0%	7 666	12.7%	9 954	17.3%	5 421	9.4%	35 719	62.2%	10 258	76.5%	(47.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 089	21 152	15 962		9 355		9 199		(29 255)		5 261		(21 364)		
Transfers recognised - capital	32 228	2 367	8 735	27.1%	10 736	33.3%	-	-	6 322	267.1%	25 793	1 089.7%	-	42.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 317	23 519	24 697		20 091		9 199		(22 933)		31 053		(21 364)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 317	23 519	24 697		20 091		9 199		(22 933)		31 053		(21 364)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 317	23 519	24 697		20 091		9 199		(22 933)		31 053		(21 364)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 317	23 519	24 697		20 091		9 199		(22 933)		31 053		(21 364)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	84 043	116 364	9 170	10.9%	8 418	10.0%	8 229	7.1%	16 249	14.0%	42 066	36.2%	-	25.4%	(100.0%)
National Government	61 233	86 834	6 573	10.7%	4 139	6.8%	(130)	(.1%)	6 043	7.0%	16 625	19.1%	-	26.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	389	-	389	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 233	86 834	6 573	10.7%	4 139	6.8%	(130)	(.1%)	6 432	7.4%	17 015	19.6%	-	26.1%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 810	29 529	2 596	11.4%	4 280	18.8%	8 359	28.3%	9 982	33.8%	25 217	85.4%	-	24.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	(165)	-	(165)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	84 043	116 364	9 170	10.9%	8 418	10.0%	8 229	7.1%	16 249	14.0%	42 066	36.2%	-	25.4%	(100.0%)
Governance and Administration	22 010	28 355	2 596	11.8%	4 186	19.0%	8 361	29.5%	9 888	34.9%	25 031	88.3%	-	24.7%	(100.0%)
Executive & Council	-	260	3	-	16	-	-	-	-	-	19	7.4%	-	8.2%	-
Budget & Treasury Office	1 710	299	48	2.8%	-	-	(52)	(17.5%)	9	3.2%	5	1.8%	-	2.6%	(100.0%)
Corporate Services	20 300	27 796	2 545	12.5%	4 170	20.5%	8 413	30.3%	9 878	35.5%	25 007	90.0%	-	25.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 033	63 808	6 573	10.6%	4 182	6.7%	(139)	(.2%)	5 603	8.8%	16 220	25.4%	-	32.1%	(100.0%)
Planning and Development	800	1 174	-	-	18	2.3%	(9)	(.8%)	62	5.2%	70	6.0%	-	.3%	(100.0%)
Road Transport	61 233	62 634	6 573	10.7%	4 164	6.8%	(130)	(.2%)	5 542	8.8%	16 150	25.8%	-	54.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	24 200	-	-	50	-	7	-	758	3.1%	815	3.4%	-	(1.1%)	(100.0%)
Electricity	-	24 200	-	-	50	-	7	-	758	3.1%	815	3.4%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	(6.2%)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	248 864	241 141	74 137	29.8%	56 409	22.7%	68 017	28.2%	19 560	8.1%	218 123	90.5%	21 262	93.4%	(8.0%)
Property rates, penalties and collection charges	30 580	34 312	4 071	13.3%	3 783	12.4%	4 940	14.4%	8 161	23.8%	20 955	61.1%	9 824	99.8%	(16.9%)
Service charges	45 811	36 321	6 798	14.8%	6 707	14.6%	7 574	20.9%	7 417	20.4%	28 497	78.5%	7 104	66.2%	4.4%
Other revenue	17 152	10 016	6 958	40.6%	5 755	33.6%	7 525	75.1%	3 762	37.6%	24 001	239.6%	4 326	148.7%	(13.0%)
Government - operating	114 368	123 632	46 812	40.9%	28 498	24.9%	35 234	28.5%	218	.2%	110 762	89.6%	-	101.3%	(100.0%)
Government - capital	32 228	32 228	8 735	27.1%	10 736	33.3%	12 736	39.5%	-	-	32 207	99.9%	-	100.0%	-
Interest	8 725	4 632	763	8.7%	930	10.7%	8	.2%	1	-	1 702	36.7%	7	18.6%	(84.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106 143)	(185 394)	(50 276)	47.4%	(36 127)	34.0%	(43 364)	23.4%	(36 470)	19.7%	(166 236)	89.7%	(40 807)	81.6%	(10.6%)
Suppliers and employees	(83 043)	(185 394)	(50 276)	60.5%	(36 127)	43.5%	(43 134)	23.3%	(33 671)	18.2%	(163 208)	88.0%	(40 807)	82.0%	(17.5%)
Finance charges	(22 100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	(229)	-	(2 799)	-	(3 029)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	142 721	55 747	23 861	16.7%	20 282	14.2%	24 654	44.2%	(16 910)	(30.3%)	51 887	93.1%	(19 545)	176.6%	(13.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 317)	(55 747)	(7 649)	19.0%	(8 998)	22.3%	3 089	(5.5%)	(13 868)	24.9%	(27 427)	49.2%	(6 074)	72.2%	128.3%
Capital assets	(40 317)	(55 747)	(7 649)	19.0%	(8 998)	22.3%	3 089	(5.5%)	(13 868)	24.9%	(27 427)	49.2%	(6 074)	72.2%	128.3%
Net Cash from/(used) Investing Activities	(40 317)	(55 747)	(7 649)	19.0%	(8 998)	22.3%	3 089	(5.5%)	(13 868)	24.9%	(27 427)	49.2%	(6 074)	72.2%	128.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	102 404	(0)	16 211	15.8%	11 284	11.0%	27 742	##########	(30 778)	##########	24 460	##########	(25 619)	(15.2%)	20.1%
Cash/cash equivalents at the year begin:	5 603	-	-	-	16 211	289.3%	27 496	-	55 238	-	-	-	31 987	-	72.7%
Cash/cash equivalents at the year end:	108 007	(0)	16 211	15.0%	27 496	25.5%	55 238	(690 475 912.5%)	24 460	(305 753 187.5%)	24 460	(305 753 187.5%)	6 368	(18.5%)	284.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 912	73.9%	549	21.2%	107	4.1%	21	.8%	2 589	45.9%
Auditor-General	52	1.7%	614	20.1%	1 093	35.8%	1 295	42.4%	3 054	54.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 964	34.8%	1 163	20.6%	1 200	21.3%	1 316	23.3%	5 643	100.0%

Contact Details

Municipal Manager	KC Maneli	046 645 7451
Financial Manager	Mrs B Lubelwana	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NXUBA (EC128)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	62 623	67 124	17 895	28.6%	6 681	10.7%	7 729	11.5%	9 676	14.4%	41 981	62.5%	6 548	89.4%	47.8%
Property rates	3 303	3 937	638	19.3%	619	18.7%	512	13.0%	470	11.9%	2 238	56.9%	499	75.2%	(5.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 457	23 588	3 588	21.8%	3 872	23.5%	2 414	10.2%	1 806	7.7%	11 680	49.5%	4 670	66.3%	(61.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 596	4 800	403	8.8%	352	7.7%	331	6.9%	289	6.0%	1 376	28.7%	386	77.8%	(25.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	112	141	12	11.0%	3	2.9%	6	4.0%	8	5.5%	29	20.6%	16	-	(51.0%)
Interest earned - external investments	150	105	18	12.3%	3	2.2%	10	9.7%	7	6.7%	39	37.1%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	39	39	7	16.9%	4	9.5%	15	37.6%	24	60.9%	49	124.7%	6	61.0%	295.8%
Licences and permits	5 550	2 593	506	9.1%	484	8.7%	439	16.9%	536	20.7%	1 964	75.8%	443	118.9%	21.0%
Agency services	114	334	26	23.2%	126	110.1%	23	6.9%	27	8.0%	202	60.4%	7	25.8%	289.0%
Transfers recognised - operational	28 157	28 157	12 123	43.1%	-	-	1 713	6.1%	4 490	15.9%	18 326	65.1%	-	94.9%	(100.0%)
Other own revenue	4 146	3 431	574	13.9%	1 080	26.0%	2 267	66.1%	2 019	58.8%	5 940	173.1%	514	618.0%	293.1%
Gains on disposal of PPE	-	-	-	-	138	-	-	-	-	-	138	-	-	-	-
Operating Expenditure	83 237	84 547	11 681	14.0%	13 846	16.6%	11 532	13.6%	12 784	15.1%	49 843	59.0%	20 869	65.8%	(38.7%)
Employee related costs	26 830	25 173	5 299	19.8%	5 655	21.1%	5 681	22.6%	6 021	23.9%	22 656	90.0%	5 064	91.1%	18.9%
Remuneration of councillors	2 180	2 180	560	25.7%	554	25.4%	556	25.5%	585	26.8%	2 255	103.5%	561	89.1%	4.2%
Debt impairment	8 740	8 740	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 366	8 366	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	21 445	20 372	2 000	9.3%	4 000	18.7%	500	2.5%	100	.5%	6 600	32.4%	8 198	94.8%	(98.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 677	19 717	3 821	24.4%	3 637	23.2%	4 794	24.3%	6 079	30.8%	18 331	93.0%	7 046	65.9%	(13.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 614)	(17 422)	6 214		(7 165)		(3 803)		(3 108)		(7 862)		(14 321)		
Transfers recognised - capital	9 451	9 734	3 151	33.3%	-	-	6 300	64.7%	-	-	9 451	97.1%	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 163)	(7 688)	9 365		(7 165)		2 497		(3 108)		1 589		(14 321)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 163)	(7 688)	9 365		(7 165)		2 497		(3 108)		1 589		(14 321)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 163)	(7 688)	9 365		(7 165)		2 497		(3 108)		1 589		(14 321)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 163)	(7 688)	9 365		(7 165)		2 497		(3 108)		1 589		(14 321)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	9 144	9 417	662	7.2%	2 054	22.5%	133	1.4%	2 404	25.5%	5 253	55.8%	2 231	58.7%	7.7%
National Government	9 144	9 417	662	7.2%	2 054	22.5%	133	1.4%	2 404	25.5%	5 253	55.8%	2 231	58.7%	7.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 144	9 417	662	7.2%	2 054	22.5%	133	1.4%	2 404	25.5%	5 253	55.8%	2 231	58.7%	7.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 144	9 417	662	7.2%	2 054	22.5%	133	1.4%	2 404	25.5%	5 253	55.8%	2 231	58.7%	7.7%
Governance and Administration	199	189	4	1.9%	55	27.4%	16	8.5%	39	20.7%	114	60.1%	-	-	(100.0%)
Executive & Council	89	89	-	-	9	9.7%	16	18.0%	23	26.4%	48	54.1%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	110	100	4	3.5%	46	41.7%	-	-	16	15.7%	65	65.4%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 790	9 213	658	8.5%	1 990	25.5%	117	1.3%	2 364	25.7%	5 129	55.7%	2 231	59.7%	6.0%
Planning and Development	40	40	-	-	33	83.4%	-	-	-	-	33	83.4%	-	-	-
Road Transport	7 750	9 173	658	8.5%	1 956	25.2%	117	1.3%	2 364	25.8%	5 096	55.6%	2 231	59.8%	6.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 155	15	-	-	10	.9%	-	-	-	-	10	67.0%	-	-	-
Electricity	1 140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	15	15	-	-	10	67.0%	-	-	-	-	10	67.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	75 276	76 859	21 046	28.0%	11 879	15.8%	14 029	18.3%	9 676	12.6%	56 630	73.7%	6 549	91.1%	47.8%
Property rates, penalties and collection charges	2 255	3 936	638	28.3%	619	27.4%	512	13.0%	470	11.9%	2 238	56.9%	499	75.2%	(5.8%)
Service charges	25 094	28 388	3 990	15.9%	3 345	13.3%	2 745	9.7%	2 096	7.4%	12 176	42.9%	5 056	67.1%	(58.5%)
Other revenue	10 169	6 538	1 125	11.1%	1 834	18.0%	2 749	42.0%	2 613	40.0%	8 322	127.3%	992	253.3%	163.5%
Government - operating	28 157	28 157	12 123	43.1%	6 078	21.6%	1 713	6.1%	4 490	15.9%	24 404	86.7%	-	95.2%	(100.0%)
Government - capital	9 451	9 734	3 151	33.3%	-	-	6 300	64.7%	-	-	9 451	97.1%	-	100.0%	-
Interest	150	105	18	12.3%	3	2.2%	10	9.7%	7	6.7%	39	37.1%	2	-	367.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 237)	(84 548)	(11 681)	14.0%	(13 846)	16.6%	(11 562)	13.7%	(12 879)	15.2%	(49 968)	59.1%	(20 159)	98.0%	(36.1%)
Suppliers and employees	(83 237)	(84 548)	(11 681)	14.0%	(13 846)	16.6%	(11 562)	13.7%	(12 879)	15.2%	(49 968)	59.1%	(20 159)	98.0%	(36.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(7 961)	(7 689)	9 365	(117.6%)	(1 967)	24.7%	2 467	(32.1%)	(3 202)	41.7%	6 662	(86.7%)	(13 610)	58.2%	(76.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 144)	(9 417)	(662)	7.2%	(2 054)	22.5%	(133)	1.4%	(2 404)	25.5%	(5 253)	55.8%	(293)	63.8%	720.0%
Capital assets	(9 144)	(9 417)	(662)	7.2%	(2 054)	22.5%	(133)	1.4%	(2 404)	25.5%	(5 253)	55.8%	(293)	63.8%	720.0%
Net Cash from/(used) Investing Activities	(9 144)	(9 417)	(662)	7.2%	(2 054)	22.5%	(133)	1.4%	(2 404)	25.5%	(5 253)	55.8%	(293)	63.8%	720.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 105)	(17 106)	8 703	(50.9%)	(4 022)	23.5%	2 334	(13.6%)	(5 606)	32.8%	1 409	(8.2%)	(13 904)	9.9%	(59.7%)
Cash/cash equivalents at the year begin:	29	1 500	-	-	8 703	29 809.6%	4 681	312.1%	7 015	467.7%	-	-	14 029	-	(50.0%)
Cash/cash equivalents at the year end:	(17 076)	(15 606)	8 703	(51.0%)	4 681	(27.4%)	7 015	(45.0%)	1 409	(9.0%)	1 409	(9.0%)	125	9.9%	1 024.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 957	9.3%	5 227	12.2%	4 295	10.1%	29 197	68.4%	42 677	67.5%
Bulk Water	-	-	-	-	-	-	8 401	100.0%	8 401	13.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	79	1.1%	134	1.8%	602	8.0%	6 664	89.1%	7 479	11.8%
Other	519	11.2%	602	13.0%	46	1.0%	3 469	74.8%	4 636	7.3%
Total	4 555	7.2%	5 964	9.4%	4 943	7.8%	47 731	75.5%	63 193	100.0%

Contact Details

Municipal Manager	Mr Simpiwo Caga	046 684 0034
Financial Manager	Ms Nonkululeko Marambana	046 684 0034

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 400 000	1 291 819	340 364	24.3%	298 253	21.3%	645 829	50.0%	122 668	9.5%	1 407 114	108.9%	533 373	106.5%	(77.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	99 362	162 281	45 080	45.4%	35 220	35.4%	28 551	17.6%	40 035	24.7%	148 886	91.7%	34 169	84.8%	17.2%
Service charges - sanitation revenue	54 520	74 984	20 560	37.7%	20 347	37.3%	20 592	27.5%	20 126	26.8%	81 624	108.9%	19 208	75.2%	4.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	858	-	858	-	-	-	(100.0%)
Service charges - other	2 316	3 259	1 010	43.6%	1 001	43.2%	1 040	31.9%	1 223	37.5%	4 274	131.1%	1 007	113.1%	21.5%
Rental of facilities and equipment	738	277	78	10.5%	70	9.5%	83	30.1%	88	32.0%	320	115.6%	95	137.9%	(6.9%)
Interest earned - external investments	13 450	25 155	602	4.5%	9 273	68.9%	10 091	40.1%	5 568	22.1%	25 534	101.5%	18 673	171.3%	(70.2%)
Interest earned - outstanding debtors	30 783	29 318	8 754	28.4%	8 613	28.0%	8 301	28.3%	7 558	25.8%	33 226	113.3%	9 083	108.8%	(16.8%)
Dividends received	-	-	38	-	3	-	1	-	2	-	43	-	15	-	(90.2%)
Fines	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	681 520	639 696	262 655	38.5%	221 184	32.5%	434 430	67.9%	-	-	918 269	143.5%	417 207	162.4%	(100.0%)
Other own revenue	517 311	356 840	1 588	.3%	2 543	.5%	142 741	40.0%	47 210	13.2%	194 081	54.4%	33 916	17.6%	39.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 357 687	1 353 749	282 281	20.8%	329 867	24.3%	371 007	27.4%	325 289	24.0%	1 308 444	96.7%	443 649	93.2%	(26.7%)
Employee related costs	521 705	494 625	135 926	26.1%	143 722	27.5%	149 297	30.2%	145 847	29.5%	574 792	116.2%	132 792	92.3%	9.8%
Remuneration of councillors	15 659	14 015	3 217	20.5%	3 169	20.2%	2 980	21.3%	3 540	25.3%	12 907	92.1%	3 456	87.4%	2.4%
Debt impairment	119 187	116 309	20 750	17.4%	37 411	31.4%	56 016	48.2%	20 750	17.8%	134 927	116.0%	26 639	100.0%	(22.1%)
Depreciation and asset impairment	153 349	144 174	8 995	5.9%	18 117	11.8%	15 835	11.0%	14 395	10.0%	57 342	39.8%	66 297	100.1%	(78.3%)
Finance charges	15 790	106	3 932	24.9%	2 460	15.6%	5 592	5 294.6%	3 872	3 666.0%	15 855	15 013.0%	430	416.0%	801.0%
Bulk purchases	69 918	57 606	10 993	15.7%	11 919	17.0%	17 592	30.5%	18 762	32.6%	59 266	102.9%	13 353	85.9%	40.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	25 687	62 518	1 681	6.5%	1 159	4.5%	2 153	3.4%	3 653	5.8%	8 645	13.8%	4 057	34.4%	(10.0%)
Transfers and grants	-	4 319	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	436 392	460 077	96 786	22.2%	111 910	25.6%	121 543	26.4%	114 470	24.9%	444 709	96.7%	196 625	100.2%	(41.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 313	(61 930)	58 082		(31 614)		274 822		(202 622)		98 669		89 723		
Transfers recognised - capital	470 727	470 998	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	513 040	409 068	58 082		(31 614)		274 822		(202 622)		98 669		89 723		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	513 040	409 068	58 082		(31 614)		274 822		(202 622)		98 669		89 723		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	513 040	409 068	58 082		(31 614)		274 822		(202 622)		98 669		89 723		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	513 040	409 068	58 082		(31 614)		274 822		(202 622)		98 669		89 723		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	513 040	536 144	121 969	23.8%	128 229	25.0%	139 822	26.1%	81 293	15.2%	471 312	87.9%	170 761	77.9%	(52.4%)
National Government	470 727	483 164	118 345	25.1%	115 489	24.5%	131 447	27.2%	75 810	15.7%	441 091	91.3%	166 792	82.8%	(54.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	470 727	483 164	118 345	25.1%	115 489	24.5%	131 447	27.2%	75 810	15.7%	441 091	91.3%	166 792	82.8%	(54.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 313	52 980	3 152	7.5%	12 740	30.1%	8 374	15.8%	5 483	10.3%	29 749	56.2%	3 969	32.5%	38.1%
Public contributions and donations	-	-	472	-	-	-	-	-	-	-	472	-	-	-	-
Capital Expenditure Standard Classification	513 040	536 144	121 969	23.8%	128 229	25.0%	139 822	26.1%	81 293	15.2%	471 312	87.9%	170 761	77.9%	(52.4%)
Governance and Administration	488 581	493 615	275	.1%	256	.1%	5 451	1.1%	453	.1%	6 435	1.3%	1 393	2.2%	(67.5%)
Executive & Council	471 784	486 428	55	-	82	-	158	-	5	-	300	.1%	416	1.7%	(98.8%)
Budget & Treasury Office	1 297	3 794	30	2.3%	60	4.6%	32	.9%	36	.9%	158	4.2%	703	35.3%	(94.9%)
Corporate Services	15 500	3 393	190	1.2%	114	.7%	5 260	155.0%	413	12.2%	5 978	176.2%	274	37.8%	50.7%
Community and Public Safety	4 996	6 060	-	-	1 241	24.8%	36	.6%	1 252	20.7%	2 529	41.7%	469	42.2%	167.2%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 621	4 962	-	-	1 210	26.2%	4	.1%	1 252	25.2%	2 467	49.7%	435	49.1%	187.8%
Housing	159	509	-	-	-	-	-	-	-	-	-	-	-	5.2%	-
Health	215	589	-	-	31	14.6%	31	5.3%	-	-	63	10.7%	34	15.2%	(100.0%)
Economic and Environmental Services	259	1 234	-	-	-	-	-	-	-	-	-	-	280	45.1%	(100.0%)
Planning and Development	259	1 234	-	-	-	-	-	-	-	-	-	-	280	45.1%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 204	35 235	121 694	633.7%	126 731	659.9%	134 335	381.3%	79 587	225.9%	462 347	1 312.2%	168 619	1 145.5%	(52.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	14 838	28 256	106 215	715.8%	122 237	823.8%	132 910	470.4%	79 439	281.1%	440 802	1 560.1%	168 580	1 426.8%	(52.9%)
Waste Water Management	4 366	6 979	15 479	354.6%	4 494	102.9%	1 424	20.4%	148	2.1%	21 545	308.7%	39	6.9%	281.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 870 727	1 870 727	452 141	24.2%	763 269	40.8%	673 419	36.0%	86 089	4.6%	1 974 919	105.6%	421 177	109.1%	(79.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	156 198	156 198	31 741	20.3%	24 133	15.5%	30 522	19.5%	37 210	23.8%	123 606	79.1%	16 176	38.9%	130.0%
Other revenue	505 048	505 048	49 237	9.7%	195 736	38.8%	216 135	42.8%	11 128	2.2%	472 236	93.5%	191 128	160.8%	(94.2%)
Government - operating	681 520	681 520	266 900	39.2%	241 844	35.5%	179 712	26.4%	32 084	4.7%	720 540	105.7%	1 478	119.4%	2 071.3%
Government - capital	470 727	470 727	95 818	20.4%	293 466	62.3%	225 116	47.8%	-	-	614 400	130.5%	-	56.6%	-
Interest	57 234	57 234	8 445	14.8%	8 091	14.1%	21 933	38.3%	5 668	9.9%	44 137	77.1%	212 396	443.7%	(97.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 085 151)	(1 085 151)	(599 009)	55.2%	(710 282)	65.5%	(579 877)	53.4%	(686 698)	63.3%	(2 575 866)	237.4%	(501 927)	152.7%	36.8%
Suppliers and employees	(1 069 360)	(1 069 360)	(599 009)	56.0%	(710 282)	66.4%	(579 877)	54.2%	(686 698)	64.2%	(2 575 866)	240.9%	(501 927)	153.3%	36.8%
Finance charges	(15 790)	(15 790)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	28.6%	-
Net Cash from/(used) Operating Activities	785 576	785 576	(146 868)	(18.7%)	52 987	6.7%	93 542	11.9%	(600 608)	(76.5%)	(600 947)	(76.5%)	(80 750)	11.2%	643.8%
Cash Flow from Investing Activities															
Receipts	-	-	(167 243)	-	(3 000)	-	200 000	-	-	-	29 757	-	-	8 925 400.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	149	-	-	-	-	-	-	-	149	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(167 392)	-	(3 000)	-	200 000	-	-	-	29 608	-	-	-	-
Payments	(513 040)	(513 040)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(513 040)	(513 040)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(513 040)	(513 040)	(167 243)	32.6%	(3 000)	.6%	200 000	(39.0%)	-	-	29 757	(5.8%)	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	272 536	272 536	(314 111)	(115.3%)	49 987	18.3%	293 542	107.7%	(600 608)	(220.4%)	(571 190)	(209.6%)	(80 750)	(6 094.3%)	643.8%
Cash/cash equivalents at the year begin:	362 675	362 675	794 825	219.2%	480 714	132.5%	530 701	146.3%	824 243	227.3%	794 825	219.2%	875 749	196.2%	(5.9%)
Cash/cash equivalents at the year end:	635 211	635 211	480 714	75.7%	530 701	83.5%	824 243	129.8%	223 635	35.2%	223 635	35.2%	795 000	213.1%	(71.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 642	9.4%	11 578	3.7%	10 406	3.3%	262 501	83.6%	314 127	48.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 051	6.0%	5 683	2.6%	5 628	2.6%	191 518	88.7%	215 880	33.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 010	9.2%	2 959	3.0%	2 931	3.0%	82 805	84.8%	97 704	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 905	12.5%	510	3.3%	403	2.6%	12 426	81.5%	15 245	2.4%	-	-	-	-
Total By Income Source	53 608	8.3%	20 729	3.2%	19 368	3.0%	549 251	85.4%	642 957	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 421	11.3%	5 614	3.4%	5 243	3.2%	134 080	82.1%	163 357	25.4%	-	-	-	-
Commercial	4 371	15.0%	1 179	4.0%	1 293	4.4%	22 381	76.6%	29 223	4.5%	-	-	-	-
Households	29 851	6.7%	13 517	3.1%	12 458	2.8%	387 199	87.4%	443 025	68.9%	-	-	-	-
Other	966	13.1%	420	5.7%	375	5.1%	5 591	76.0%	7 352	1.1%	-	-	-	-
Total By Customer Group	53 608	8.3%	20 729	3.2%	19 368	3.0%	549 251	85.4%	642 957	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(167)	93.6%	-	-	-	-	(11)	6.4%	(178)	100.0%
Total	(167)	93.6%	-	-	-	-	(11)	6.4%	(178)	100.0%

Contact Details

Municipal Manager	Mr Chris Magwangqana	043 701 4137
Financial Manager	Mr Nkosinathi Soga	043 701 5200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	211 233	211 233	80 098	37.9%	36 382	17.2%	21 135	10.0%	20 274	9.6%	157 889	74.7%	721 692	1 009.0%	(97.2%)
Property rates	23 456	23 456	28 064	119.6%	36	.2%	(11)	-	-	-	28 089	119.8%	(918)	102.8%	(100.0%)
Property rates - penalties and collection charges	899	899	156	17.3%	112	12.5%	-	-	-	-	268	29.8%	-	23.3%	-
Service charges - electricity revenue	84 775	84 775	25 626	30.2%	22 501	26.5%	24 567	29.0%	6 286	7.4%	78 979	93.2%	394 993	2 188.9%	(98.4%)
Service charges - water revenue	22 004	22 004	335	1.5%	2 541	11.5%	71	.3%	6	-	2 953	13.4%	84 925	(547.5%)	(100.0%)
Service charges - sanitation revenue	14 798	14 798	92	.6%	40	.3%	2	-	2	-	136	.9%	425	288.3%	(99.4%)
Service charges - refuse revenue	6 188	6 188	3 984	64.4%	3 730	60.3%	-	-	-	-	7 714	124.7%	-	17.8%	-
Service charges - other	168	168	-	-	0	-	3 987	2 374.1%	1 341	798.4%	5 327	3 172.6%	124 448	112 866.9%	(98.9%)
Rental of facilities and equipment	1 900	1 900	556	29.2%	656	34.5%	459	24.2%	96	5.0%	1 766	92.9%	10 720	1 589.6%	(99.1%)
Interest earned - external investments	58	58	26	44.5%	25	43.2%	12	21.0%	-	-	63	108.8%	18	84.1%	(100.0%)
Interest earned - outstanding debtors	6 500	6 500	1 898	29.2%	728	11.2%	2 546	39.2%	880	13.5%	6 052	93.1%	55 477	1 933.5%	(98.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	184	184	61	33.1%	277	150.6%	60	32.9%	28	15.0%	426	231.7%	1 088	4 474.7%	(97.5%)
Licences and permits	2 496	2 496	115	4.6%	138	5.5%	393	15.8%	119	4.8%	766	30.7%	10 420	1 544.8%	(98.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 095	47 095	19 070	40.5%	4 921	10.4%	(12 343)	(26.2%)	11 163	23.7%	22 812	48.4%	673	106.6%	1 559.0%
Other own revenue	713	713	115	16.2%	677	95.0%	1 391	195.1%	353	49.6%	2 537	355.9%	39 424	2 180.3%	(99.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	232 179	232 179	45 092	19.4%	47 294	20.4%	37 830	16.3%	13 664	5.9%	143 881	62.0%	982 975	1 093.9%	(98.6%)
Employee related costs	64 497	64 497	15 247	23.6%	15 229	23.6%	14 668	22.7%	4 904	7.6%	50 049	77.6%	540 679	1 690.2%	(99.1%)
Remuneration of councillors	6 743	6 743	1 569	23.3%	1 528	22.7%	1 562	23.2%	740	11.0%	5 399	80.1%	52 829	2 104.7%	(98.6%)
Debt impairment	6 457	6 457	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	57 672	57 672	20	-	-	-	-	-	-	-	20	-	-	-	-
Finance charges	559	559	0	.1%	80	14.3%	-	-	48	8.5%	128	22.9%	-	-	(100.0%)
Bulk purchases	54 069	54 069	13 891	25.7%	11 360	21.0%	9 950	18.4%	3 616	6.7%	38 818	71.8%	3 389	1 335.5%	6.7%
Other Materials	498	498	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 084	5 084	1 444	28.4%	2 083	41.0%	58	1.1%	483	9.5%	4 068	80.0%	10 305	300.5%	(95.3%)
Transfers and grants	178	178	5 024	2 821.3%	5 667	3 182.4%	3 588	2 014.6%	1 358	762.6%	15 637	8 780.9%	195 279	207 153.6%	(99.3%)
Other expenditure	36 420	36 420	7 896	21.7%	11 346	31.2%	8 005	22.0%	2 515	6.9%	29 761	81.7%	180 493	760.3%	(98.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 945)	(20 945)	35 006		(10 912)		(16 695)		6 610		14 008		(261 283)		
Transfers recognised - capital	15 214	15 214	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 731)	(5 731)	35 006		(10 912)		(16 695)		6 610		14 008		(261 283)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 731)	(5 731)	35 006		(10 912)		(16 695)		6 610		14 008		(261 283)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 731)	(5 731)	35 006		(10 912)		(16 695)		6 610		14 008		(261 283)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 731)	(5 731)	35 006		(10 912)		(16 695)		6 610		14 008		(261 283)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	15 950	15 950	3 154	19.8%	1 613	10.1%	4 104	25.7%	4 807	30.1%	13 677	85.8%	3 979	-	20.8%
National Government	14 550	14 550	3 154	21.7%	1 613	11.1%	4 104	28.2%	3 899	26.8%	12 769	87.8%	3 979	-	(2.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 550	14 550	3 154	21.7%	1 613	11.1%	4 104	28.2%	3 899	26.8%	12 769	87.8%	3 979	-	(2.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	1 400	1 400	-	-	-	-	-	-	909	64.9%	909	64.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	15 950	15 950	3 154	19.8%	1 613	10.1%	4 104	25.7%	4 807	30.1%	13 677	85.8%	3 979	-	20.8%
Governance and Administration	550	550	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	450	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 050	10 050	939	9.3%	494	4.9%	3 715	37.0%	3 810	37.9%	8 958	89.1%	2 546	-	49.6%
Community & Social Services	6 550	6 550	939	14.3%	494	7.5%	3 715	56.7%	3 810	58.2%	8 958	136.8%	-	-	(100.0%)
Sport And Recreation	3 500	3 500	-	-	-	-	-	-	-	-	-	-	2 546	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 350	5 350	2 214	41.4%	1 119	20.9%	389	7.3%	998	18.7%	4 720	88.2%	1 433	-	(30.4%)
Planning and Development	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 750	4 750	2 214	46.6%	1 119	23.6%	389	8.2%	998	21.0%	4 720	99.4%	1 433	-	(30.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	167 106	167 106	80 098	47.9%	31 004	18.6%	21 182	12.7%	42 502	25.4%	174 786	104.6%	731 972	2 908.1%	(94.2%)
Property rates, penalties and collection charges	24 355	24 355	28 220	115.9%	142	.6%	(11)	-	(15)	(.1%)	28 335	116.3%	(839)	93.4%	(98.2%)
Service charges	71 123	71 123	30 037	42.2%	22 897	32.2%	28 626	40.2%	26 254	36.9%	107 814	151.6%	613 504	4 081.7%	(95.7%)
Other revenue	5 292	5 292	847	16.0%	1 350	25.5%	2 351	44.4%	1 699	32.1%	6 248	118.0%	62 449	749.8%	(97.3%)
Government - operating	47 095	47 095	19 070	40.5%	5 367	11.4%	(12 343)	(26.2%)	11 916	25.3%	24 011	51.0%	672	2 655.0%	1 674.3%
Government - capital	15 214	15 214	-	-	-	-	-	-	-	-	-	-	-	33.1%	-
Interest	4 027	4 027	1 924	47.8%	1 248	31.0%	2 558	63.5%	2 648	65.7%	8 378	208.0%	56 187	7 491.9%	(95.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(165 031)	(165 031)	(60 133)	36.4%	(48 103)	29.1%	(38 528)	23.3%	(39 808)	24.1%	(186 572)	113.1%	(977 903)	4 357.3%	(95.9%)
Suppliers and employees	(164 472)	(164 472)	(55 108)	33.5%	(43 265)	26.3%	(34 940)	21.2%	(35 618)	21.7%	(168 932)	102.7%	(781 380)	3 906.6%	(95.4%)
Finance charges	(559)	(559)	(0)	.1%	(7)	1.2%	-	-	(48)	8.5%	(55)	9.9%	-	-	(100.0%)
Transfers and grants	-	-	(5 024)	-	(4 832)	-	(3 588)	-	(4 142)	-	(17 585)	-	(196 523)	482 026.0%	(97.9%)
Net Cash from/(used) Operating Activities	2 076	2 076	19 965	961.9%	(17 100)	(823.8%)	(17 346)	(835.6%)	2 694	129.8%	(11 786)	(567.8%)	(245 932)	(6 191.6%)	(101.1%)
Cash Flow from Investing Activities															
Receipts	450	450	1 404	311.9%	-	-	-	-	57	12.7%	1 461	324.6%	-	-	(100.0%)
Proceeds on disposal of PPE	450	450	-	-	-	-	-	-	57	12.7%	57	12.7%	-	-	(100.0%)
Decrease in non-current debtors	-	-	8	-	-	-	-	-	-	-	8	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	1 395	-	-	-	-	-	-	-	1 395	-	-	-	-
Payments	(15 214)	(15 214)	(45)	.3%	-	-	-	-	-	-	(45)	.3%	-	(39.6%)	-
Capital assets	(15 214)	(15 214)	(45)	.3%	-	-	-	-	-	-	(45)	.3%	-	(39.6%)	-
Net Cash from/(used) Investing Activities	(14 764)	(14 764)	1 359	(9.2%)	-	-	-	-	57	(.4%)	1 416	(9.6%)	-	93.4%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	(4 118)	-	48	-	(29)	-	23	-	(4 077)	-	1 499	-	(98.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(889)	-	-	-	-	-	-	-	(889)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(3 229)	-	48	-	(29)	-	23	-	(3 188)	-	1 499	-	(98.5%)
Payments	(429)	(429)	(802)	186.7%	-	-	-	-	(215)	50.0%	(1 016)	236.7%	-	160.8%	(100.0%)
Repayment of borrowing	(429)	(429)	(802)	186.7%	-	-	-	-	(215)	50.0%	(1 016)	236.7%	-	160.8%	(100.0%)
Net Cash from/(used) Financing Activities	(429)	(429)	(4 920)	1 145.5%	48	(11.1%)	(29)	6.7%	(192)	44.7%	(5 093)	1 185.9%	1 499	(1 719.2%)	(112.8%)
Net Increase/(Decrease) in cash held	(13 118)	(13 118)	16 405	(125.1%)	(17 052)	130.0%	(17 374)	132.4%	2 559	(19.5%)	(15 463)	117.9%	(244 433)	(12 457.0%)	(101.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	16 405	-	(647)	-	(18 022)	-	-	-	(1 526 306)	(71.7%)	(98.8%)
Cash/cash equivalents at the year end:	(13 118)	(13 118)	16 405	(125.1%)	(647)	4.9%	(18 022)	137.4%	(15 463)	117.9%	(15 463)	117.9%	(1 770 739)	(16 014.5%)	(99.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	212	10.6%	582	29.1%	820	41.0%	386	19.3%	2 000	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	233	48.7%	23	4.8%	35	7.4%	187	39.2%	478	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	180	13.2%	163	12.0%	495	36.5%	520	38.3%	1 358	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 658	19.5%	20 784	71.4%	1 478	5.1%	1 169	4.0%	29 089	88.3%	-	-	-	-
Total By Income Source	6 283	19.1%	21 552	65.5%	2 829	8.6%	2 262	6.9%	32 926	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 121	71.9%	289	18.5%	56	3.6%	93	6.0%	1 559	4.7%	-	-	-	-
Commercial	2 684	72.5%	495	13.4%	169	4.6%	355	9.6%	3 703	11.2%	-	-	-	-
Households	2 477	9.0%	20 768	75.1%	2 604	9.4%	1 814	6.6%	27 664	84.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 283	19.1%	21 552	65.5%	2 829	8.6%	2 262	6.9%	32 926	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	225	18.9%	198	16.6%	258	21.6%	513	43.0%	1 194	32.1%
Auditor-General	299	11.8%	356	14.1%	445	17.6%	1 423	56.4%	2 523	67.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	524	14.1%	555	14.9%	703	18.9%	1 936	52.1%	3 718	100.0%

Contact Details

Municipal Manager	Mr Mzwandile S Tantsi	048 801 5005
Financial Manager	L Tukwayo	048 801 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: TSOLWANA (EC132)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	96 824	96 824	19 066	19.7%	18 870	19.5%	12 574	13.0%	3 457	3.6%	53 966	55.7%	27 445	86.1%	(87.4%)
Property rates	3 138	3 138	1 993	63.5%	199	6.3%	282	9.0%	182	5.8%	2 656	84.6%	222	101.6%	(18.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 981	8 981	2 475	27.6%	1 116	12.4%	2 002	22.3%	697	7.8%	6 290	70.0%	1 785	94.9%	(61.0%)
Service charges - water revenue	6 048	6 048	-	-	-	-	0	-	-	-	0	-	2 568	138.4%	(100.0%)
Service charges - sanitation revenue	2 592	2 592	-	-	-	-	-	-	-	-	-	-	726	101.8%	(100.0%)
Service charges - refuse revenue	1 550	1 550	663	42.7%	655	42.3%	678	43.7%	446	28.8%	2 442	157.5%	785	168.1%	(43.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	75	75	36	47.6%	20	26.9%	21	28.3%	13	17.6%	91	120.5%	65	181.7%	(79.7%)
Interest earned - external investments	502	502	166	33.0%	254	50.5%	156	31.2%	138	27.5%	714	142.2%	98	138.2%	41.6%
Interest earned - outstanding debtors	1 028	1 028	264	25.7%	331	32.2%	370	36.0%	255	24.8%	1 220	118.6%	612	136.6%	(58.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	2	.4%	4	.7%	4	.7%	0	.1%	9	1.9%	2	1.8%	(78.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	9 687	9 687	81	.8%	4 446	45.9%	100	1.0%	89	.9%	4 717	48.7%	93	4.2%	(4.1%)
Transfers recognised - operational	62 580	62 580	13 358	21.3%	11 764	18.8%	8 925	14.3%	1 262	2.0%	35 309	56.4%	20 476	87.7%	(93.8%)
Other own revenue	114	114	27	23.9%	81	70.8%	37	32.3%	374	327.3%	519	454.2%	13	59.5%	2 755.0%
Gains on disposal of PPE	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	103 358	103 358	16 219	15.7%	14 930	14.4%	12 216	11.8%	9 573	9.3%	52 939	51.2%	23 760	94.5%	(59.7%)
Employee related costs	26 807	26 807	5 848	21.8%	6 451	24.1%	5 900	22.0%	3 997	14.9%	22 197	82.8%	10 905	125.6%	(63.3%)
Remuneration of councillors	2 890	2 890	610	21.1%	661	22.9%	663	22.9%	441	15.2%	2 374	82.1%	653	99.7%	(32.5%)
Debt impairment	5 935	5 935	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 881	6 881	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	120	120	30	24.7%	30	25.2%	35	29.4%	21	17.9%	117	97.1%	36	212.4%	(41.1%)
Bulk purchases	9 778	9 778	3 335	34.1%	1 806	18.5%	1 613	16.5%	1 294	13.2%	8 048	82.3%	3 155	112.4%	(59.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	25	-	81	-	15	-	-	-	121	-	-	-	-
Transfers and grants	1 993	1 993	1 099	55.1%	758	38.1%	1 229	61.7%	1 218	61.1%	4 304	216.0%	1 311	91.6%	(7.1%)
Other expenditure	48 954	48 954	5 273	10.8%	5 142	10.5%	2 761	5.6%	2 602	5.3%	15 778	32.2%	7 699	93.1%	(66.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 534)	(6 534)	2 846		3 940		357		(6 116)		1 028		3 686		
Transfers recognised - capital	11 741	11 741	1 982	16.9%	2 823	24.0%	1 087	9.3%	1 370	11.7%	7 263	61.9%	9 430	82.1%	(85.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 207	5 207	4 829		6 763		1 444		(4 746)		8 290		13 115		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 207	5 207	4 829		6 763		1 444		(4 746)		8 290		13 115		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 207	5 207	4 829		6 763		1 444		(4 746)		8 290		13 115		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 207	5 207	4 829		6 763		1 444		(4 746)		8 290		13 115		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	13 950	13 950	2 611	18.7%	2 726	19.5%	1 641	11.8%	1 243	8.9%	8 220	58.9%	7 238	62.8%	(82.8%)
National Government	11 741	11 741	1 918	16.3%	2 529	21.5%	953	8.1%	1 202	10.2%	6 602	56.2%	6 140	57.3%	(80.4%)
Provincial Government	-	-	-	-	8	-	-	-	-	-	8	-	-	2 377.1%	-
District Municipality	-	-	207	-	188	-	47	-	-	-	442	-	1 067	57.8%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 741	11 741	2 125	18.1%	2 725	23.2%	1 001	8.5%	1 202	10.2%	7 053	60.1%	7 207	62.5%	(83.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 209	2 209	486	22.0%	1	-	640	29.0%	41	1.8%	1 167	52.8%	31	52.9%	30.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 950	13 950	2 611	18.7%	2 726	19.5%	1 641	11.8%	1 243	8.9%	8 220	58.9%	7 238	62.8%	(82.8%)
Governance and Administration	5 312	5 312	1 788	33.7%	569	10.7%	488	9.2%	263	5.0%	3 108	58.5%	2 532	125.7%	(89.6%)
Executive & Council	4 169	4 169	1 302	31.2%	569	13.7%	486	11.7%	235	5.6%	2 592	62.2%	2 472	146.9%	(90.5%)
Budget & Treasury Office	1 000	1 000	481	48.1%	-	-	-	-	23	2.3%	504	50.4%	43	16.8%	(45.8%)
Corporate Services	144	144	5	3.3%	-	-	2	1.3%	5	3.7%	12	8.4%	17	34.8%	(69.0%)
Community and Public Safety	265	265	309	116.4%	849	320.2%	899	339.1%	979	369.6%	3 035	1 145.3%	807	64.4%	21.4%
Community & Social Services	-	-	-	-	-	-	5	-	302	-	308	-	18	-	1 549.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	279	145.5%	(100.0%)
Public Safety	265	265	309	116.4%	849	320.2%	893	337.2%	677	255.5%	2 727	1 029.2%	509	55.5%	33.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 898	7 898	275	3.5%	1 171	14.8%	254	3.2%	-	-	1 701	21.5%	2 505	50.9%	(100.0%)
Planning and Development	35	35	-	-	-	-	-	-	-	-	-	-	(396)	-	(100.0%)
Road Transport	7 863	7 863	275	3.5%	1 171	14.9%	254	3.2%	-	-	1 701	21.6%	2 901	55.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	475	475	239	50.3%	137	28.8%	-	-	-	-	376	79.1%	1 394	43.5%	(100.0%)
Electricity	175	175	239	136.6%	137	78.1%	-	-	-	-	376	214.7%	1 394	43.5%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	108 535	108 535	24 569	22.6%	21 963	20.2%	11 815	10.9%	4 827	4.4%	63 174	58.2%	6 623	############	(27.1%)
Property rates, penalties and collection charges	3 138	3 138	298	9.5%	239	7.6%	177	5.7%	182	5.8%	896	28.5%	97	82 537 800.0%	87.3%
Service charges	19 171	19 171	857	4.5%	801	4.2%	1 197	6.2%	1 143	6.0%	3 999	20.9%	586	296 078 050.0%	95.0%
Other revenue	10 376	10 376	3 178	30.6%	9 856	95.0%	114	1.1%	476	4.6%	13 624	131.3%	2 849	876 968 250.0%	(83.3%)
Government - operating	62 580	62 580	16 727	26.7%	10 440	16.7%	8 922	14.3%	1 262	2.0%	37 352	59.7%	1 947	-	(35.2%)
Government - capital	11 741	11 741	3 086	26.3%	-	-	1 013	8.6%	1 370	11.7%	5 469	46.6%	-	-	(100.0%)
Interest	1 530	1 530	423	27.6%	627	41.0%	392	25.6%	393	25.7%	1 834	119.9%	1 143	-	(65.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 753)	(93 753)	(15 326)	16.3%	(21 437)	22.9%	1 122	(1.2%)	(14 750)	15.7%	(50 391)	53.7%	(10 460)	############	41.0%
Suppliers and employees	(91 760)	(91 760)	(14 197)	15.5%	(20 649)	22.5%	4 959	(5.4%)	(13 510)	14.7%	(43 397)	47.3%	(9 197)	############	46.9%
Finance charges	-	-	(30)	-	(30)	-	(1 097)	-	(21)	-	(1 178)	-	-	-	(100.0%)
Transfers and grants	(1 993)	(1 993)	(1 099)	55.1%	(758)	38.1%	(2 740)	137.5%	(1 218)	61.1%	(5 815)	291.8%	(1 263)	-	(3.6%)
Net Cash from/(used) Operating Activities	14 782	14 782	9 243	62.5%	526	3.6%	12 936	87.5%	(9 923)	(67.1%)	12 783	86.5%	(3 837)	329 261 483.3%	158.6%
Cash Flow from Investing Activities															
Receipts	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 950)	(13 950)	(2 611)	18.7%	(2 726)	19.5%	(896)	6.4%	(1 243)	8.9%	(7 475)	53.6%	(2 691)	############	(53.8%)
Capital assets	(13 950)	(13 950)	(2 611)	18.7%	(2 726)	19.5%	(896)	6.4%	(1 243)	8.9%	(7 475)	53.6%	(2 691)	############	(53.8%)
Net Cash from/(used) Investing Activities	(13 980)	(13 980)	(2 611)	18.7%	(2 726)	19.5%	(896)	6.4%	(1 243)	8.9%	(7 475)	53.5%	(2 691)	############	(53.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	802	802	6 632	826.5%	(2 199)	(274.1%)	12 041	1 500.6%	(11 165)	(1 391.5%)	5 308	661.5%	(6 529)	############	71.0%
Cash/cash equivalents at the year begin:	8 636	8 636	13 374	154.9%	20 006	231.7%	17 806	206.2%	29 847	345.6%	13 374	154.9%	30 717	100.0%	(2.8%)
Cash/cash equivalents at the year end:	9 438	9 438	20 006	212.0%	17 806	188.7%	29 847	316.2%	18 682	197.9%	18 682	197.9%	24 188	186.6%	(22.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Similo J Dayi	045 846 0033
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INKWANCA (EC133)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	61 222	61 222	7 926	12.9%	6 411	10.5%	13 764	22.5%	-	-	28 101	45.9%	4 789	71.6%	(100.0%)
Property rates	5 650	5 650	109	1.9%	-	-	3 032	53.7%	-	-	3 142	55.6%	(1 237)	25.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 650	5 650	573	10.1%	-	-	-	-	-	-	573	10.1%	873	71.1%	(100.0%)
Service charges - water revenue	1 206	1 206	-	-	-	-	-	-	-	-	-	-	78	22.5%	(100.0%)
Service charges - sanitation revenue	4 756	4 756	-	-	-	-	-	-	-	-	-	-	-	4.4%	-
Service charges - refuse revenue	3 004	3 004	-	-	-	-	-	-	-	-	-	-	0	4.7%	(100.0%)
Service charges - other	-	-	26	-	-	-	-	-	-	-	26	-	36	-	(100.0%)
Rental of facilities and equipment	212	212	41	19.2%	3	1.6%	34	16.1%	-	-	78	36.8%	41	75.0%	(100.0%)
Interest earned - external investments	32	32	0	.2%	-	-	-	-	-	-	0	.2%	0	.8%	(100.0%)
Interest earned - outstanding debtors	2 010	2 010	309	15.4%	-	-	-	-	-	-	309	15.4%	483	69.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	62	62	4	6.4%	-	-	21	34.1%	-	-	25	40.5%	6	61.7%	(100.0%)
Licences and permits	318	318	-	-	-	-	135	42.6%	-	-	135	42.6%	79	79.9%	(100.0%)
Agency services	7 051	7 051	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	26 238	26 238	6 302	24.0%	6 301	24.0%	10 463	39.9%	-	-	23 067	87.9%	3 414	124.0%	(100.0%)
Other own revenue	5 035	5 035	561	11.1%	107	2.1%	77	1.5%	-	-	745	14.8%	1 015	25.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	67 709	67 709	9 421	13.9%	2 305	3.4%	16 568	24.5%	-	-	28 294	41.8%	9 472	55.6%	(100.0%)
Employee related costs	26 288	26 288	4 357	16.6%	1 613	6.1%	10 656	40.5%	-	-	16 626	63.2%	4 621	90.7%	(100.0%)
Remuneration of councillors	2 106	2 106	366	17.4%	127	6.0%	927	44.0%	-	-	1 420	67.4%	165	86.9%	(100.0%)
Debt impairment	9 701	9 701	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 083	11 083	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 285	6 285	2 332	37.1%	-	-	-	-	-	-	2 332	37.1%	1 816	-	(100.0%)
Other Materials	-	-	9	-	-	-	21	-	-	-	30	-	2	-	(100.0%)
Contracted services	167	167	-	-	-	-	16	9.6%	-	-	16	9.6%	-	-	-
Transfers and grants	-	-	(404)	-	1	-	-	-	-	-	(403)	-	1 114	-	(100.0%)
Other expenditure	11 948	11 948	2 762	23.1%	563	4.7%	4 947	41.4%	-	-	8 272	69.2%	1 753	41.8%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 487)	(6 487)	(1 496)		4 106		(2 804)		-		(193)		(4 682)		
Transfers recognised - capital	8 695	8 695	-	-	-	-	1 749	20.1%	-	-	1 749	20.1%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 208	2 208	(1 496)		4 106		(1 055)		-		1 556		(4 682)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 208	2 208	(1 496)		4 106		(1 055)		-		1 556		(4 682)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 208	2 208	(1 496)		4 106		(1 055)		-		1 556		(4 682)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 208	2 208	(1 496)		4 106		(1 055)		-		1 556		(4 682)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	12 616	12 616	9	.1%	-	-	-	-	-	-	9	.1%	0	14.4%	(100.0%)
National Government	8 695	8 695	-	-	-	-	-	-	-	-	-	-	0	16.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 695	8 695	-	-	-	-	-	-	-	-	-	-	0	16.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 921	3 921	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	9	-	-	-	-	-	-	-	9	-	-	-	-
Capital Expenditure Standard Classification	12 616	12 616	9	.1%	-	-	-	-	-	-	9	.1%	0	14.4%	(100.0%)
Governance and Administration	585	585	9	1.6%	-	-	-	-	-	-	9	1.6%	0	14.2%	(100.0%)
Executive & Council	185	185	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	400	400	9	2.3%	-	-	-	-	-	-	9	2.3%	0	14.2%	(100.0%)
Community and Public Safety	3 201	3 201	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 015	3 015	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	186	186	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 680	5 680	-	-	-	-	-	-	-	-	-	-	-	33.4%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 680	5 680	-	-	-	-	-	-	-	-	-	-	-	33.4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 150	3 150	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Electricity	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	550	550	-	-	-	-	-	-	-	-	-	-	-	.9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	55 584	55 584	24 690	44.4%	420	.8%	-	-	-	-	25 110	45.2%	4 927	79.1%	(100.0%)
Property rates, penalties and collection charges	3 107	3 107	109	3.5%	48	1.5%	-	-	-	-	157	5.1%	1 208	70.9%	(100.0%)
Service charges	8 038	8 038	638	7.9%	311	3.9%	-	-	-	-	948	11.8%	994	37.3%	(100.0%)
Other revenue	8 382	8 382	302	3.6%	62	.7%	-	-	-	-	364	4.3%	2 546	118.0%	(100.0%)
Government - operating	26 238	26 238	14 649	55.8%	-	-	-	-	-	-	14 649	55.8%	-	81.4%	-
Government - capital	8 695	8 695	8 403	96.6%	-	-	-	-	-	-	8 403	96.6%	-	100.0%	-
Interest	1 123	1 123	589	52.4%	-	-	-	-	-	-	589	52.4%	179	95.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 234)	(47 234)	(13 791)	29.2%	(543)	1.1%	-	-	-	-	(14 334)	30.3%	(6 798)	95.6%	(100.0%)
Suppliers and employees	(47 104)	(47 104)	(12 979)	27.6%	(543)	1.2%	-	-	-	-	(13 523)	28.7%	(5 684)	99.2%	(100.0%)
Finance charges	(130)	(130)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(812)	-	-	-	-	-	-	-	(812)	-	(1 114)	-	(100.0%)
Net Cash from/(used) Operating Activities	8 350	8 350	10 899	130.5%	(123)	(1.5%)	-	-	-	-	10 776	129.1%	(1 871)	39.0%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 616)	(12 616)	(2 106)	16.7%	-	-	-	-	-	-	(2 106)	16.7%	-	27.2%	-
Capital assets	(12 616)	(12 616)	(2 106)	16.7%	-	-	-	-	-	-	(2 106)	16.7%	-	27.2%	-
Net Cash from/(used) Investing Activities	(12 616)	(12 616)	(2 106)	16.7%	-	-	-	-	-	-	(2 106)	16.7%	-	27.2%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 266)	(4 266)	8 792	(206.1%)	(123)	2.9%	-	-	-	-	8 669	(203.2%)	(1 871)	92.8%	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	8 792	-	-	-	-	-	-	-	4 898	-	(100.0%)
Cash/cash equivalents at the year end:	(4 266)	(4 266)	8 792	(206.1%)	8 669	(203.2%)	-	-	-	-	8 669	(203.2%)	3 027	92.8%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	786	23.3%	463	13.7%	-	-	2 119	62.9%	3 367	31.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	105	100.0%	-	-	-	-	-	-	105	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	95	100.0%	-	-	-	-	-	-	95	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 258	100.0%	-	-	-	-	-	-	2 258	20.8%
Auditor-General	46	1.0%	104	2.2%	147	3.1%	4 460	93.8%	4 757	43.7%
Other	297	100.0%	-	-	-	-	-	-	297	2.7%
Total	3 587	33.0%	567	5.2%	147	1.4%	6 579	60.5%	10 879	100.0%

Contact Details

Municipal Manager	Mr G Sgojo	045 967 0882
Financial Manager	Ms L Labuschange	045 967 0882

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: LUKHANJI (EC134)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	456 213	480 932	198 270	43.5%	108 350	23.7%	99 784	20.7%	46 659	9.7%	453 063	94.2%	91 607	96.6%	(49.1%)
Property rates	75 162	75 610	91 659	121.9%	(3 649)	(4.9%)	3 062	4.0%	(16 730)	(22.1%)	74 341	98.3%	(122)	99.8%	13 560.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	178 929	178 929	47 188	26.4%	41 411	23.1%	42 540	23.8%	43 452	24.3%	174 590	97.6%	37 305	80.4%	16.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	1	-	1	-	9 448	106.3%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	(1)	-	(1)	-	14	106.3%	(103.6%)
Service charges - refuse revenue	30 507	30 507	8 464	27.7%	8 496	27.8%	8 494	27.8%	8 489	27.8%	33 943	111.3%	8 445	103.5%	.5%
Service charges - other	-	13	2	-	-	-	-	-	-	-	2	17.1%	8	28.0%	(100.0%)
Rental of facilities and equipment	2 476	2 476	639	25.8%	666	26.9%	693	28.0%	643	26.0%	2 642	106.7%	650	91.9%	(1.0%)
Interest earned - external investments	8 200	8 200	392	4.8%	3 408	41.6%	2 385	29.1%	2 541	31.0%	8 725	106.4%	1 039	89.6%	144.5%
Interest earned - outstanding debtors	12 163	14 512	2 611	21.5%	5 819	47.8%	4 649	32.0%	5 323	36.7%	18 402	126.8%	7 804	133.2%	(31.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	348	348	77	22.1%	53	15.3%	45	13.0%	18	5.0%	193	55.5%	60	49.8%	(71.0%)
Licences and permits	3 971	3 971	1 064	26.8%	943	23.7%	1 157	29.1%	680	17.1%	3 844	96.8%	1 018	96.7%	(33.2%)
Agency services	3 774	3 874	1 150	30.5%	1 165	30.9%	930	24.0%	999	25.8%	4 244	109.5%	1 084	110.8%	(7.8%)
Transfers recognised - operational	128 899	130 764	47 020	36.5%	39 954	31.0%	34 390	26.3%	(971)	(.7%)	120 394	92.1%	23 923	107.9%	(104.1%)
Other own revenue	11 784	31 729	(1 996)	(16.9%)	10 084	85.6%	1 439	4.5%	2 208	7.0%	11 734	37.0%	924	60.2%	138.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	7	-	7	-	6	-	36.0%
Operating Expenditure	456 212	480 932	92 854	20.4%	97 887	21.5%	81 004	16.8%	74 437	15.5%	346 183	72.0%	107 693	67.2%	(30.9%)
Employee related costs	133 286	131 202	30 847	23.1%	28 356	21.3%	28 740	21.9%	29 682	22.6%	117 624	89.7%	30 073	85.0%	(1.3%)
Remuneration of councillors	20 167	20 167	4 823	23.9%	4 885	24.2%	4 927	24.4%	6 120	30.3%	20 756	102.9%	4 940	98.9%	23.9%
Debt impairment	54 564	57 869	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 117	23 897	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 286	1 605	62	4.8%	53	4.2%	39	2.4%	34	2.1%	188	11.7%	301	68.8%	(88.7%)
Bulk purchases	150 240	165 081	43 207	28.8%	49 381	32.9%	31 331	19.0%	22 966	13.9%	146 885	89.0%	45 611	82.0%	(49.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 359	4 859	1 094	25.1%	952	21.8%	1 455	30.0%	2 047	42.1%	5 548	114.2%	540	81.5%	279.2%
Transfers and grants	4 734	6 426	1 813	38.3%	1 119	23.6%	997	15.5%	1 781	27.7%	5 709	88.8%	1 042	46.1%	70.9%
Other expenditure	58 459	69 826	11 008	18.8%	13 141	22.5%	13 515	19.4%	11 807	16.9%	49 472	70.9%	25 186	73.9%	(53.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	0	105 416		10 462		18 780		(27 778)		106 880		(16 086)		
Transfers recognised - capital	40 589	-	-	-	-	-	22 162	-	10 124	-	32 286	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	26 769	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 358	0	105 416		10 462		40 942		(17 655)		139 166		(16 086)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	67 358	0	105 416		10 462		40 942		(17 655)		139 166		(16 086)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 358	0	105 416		10 462		40 942		(17 655)		139 166		(16 086)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 358	0	105 416		10 462		40 942		(17 655)		139 166		(16 086)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	67 361	54 865	8 619	12.8%	11 296	16.8%	5 359	9.8%	20 753	37.8%	46 027	83.9%	27 233	58.7%	(23.8%)
National Government	40 591	34 610	8 190	20.2%	11 112	27.4%	4 203	12.1%	11 756	34.0%	35 260	101.9%	19 813	72.9%	(40.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	1 000	1 550	368	36.8%	137	13.7%	148	9.5%	1 796	115.9%	2 450	158.0%	-	-	(100.0%)
Other transfers and grants	-	285	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 591	36 445	8 558	20.6%	11 249	27.0%	4 351	11.9%	13 552	37.2%	37 709	103.5%	19 813	76.8%	(31.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 770	18 420	61	.2%	46	.2%	1 009	5.5%	7 202	39.1%	8 318	45.2%	7 420	32.3%	(2.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 361	54 865	8 619	12.8%	11 296	16.8%	5 359	9.8%	20 753	37.8%	46 027	83.9%	27 233	58.7%	(23.8%)
Governance and Administration	4 650	2 770	61	1.3%	46	1.0%	133	4.8%	567	20.5%	807	29.2%	-	-	(100.0%)
Executive & Council	1 880	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 770	2 770	61	2.2%	46	1.7%	133	4.8%	567	20.5%	807	29.2%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 780	23 305	2 394	12.7%	3 973	21.2%	2 560	11.0%	6 896	29.6%	15 824	67.9%	7 821	53.0%	(11.8%)
Community & Social Services	11 860	10 402	813	6.9%	2 361	19.9%	1 581	15.2%	2 622	25.2%	7 376	70.9%	5 672	75.8%	(53.8%)
Sport And Recreation	6 920	12 903	1 581	22.8%	1 612	23.3%	980	7.6%	4 275	33.1%	8 448	65.5%	2 098	11.8%	103.7%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	50	116.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 931	11 690	6 163	24.7%	7 276	29.2%	1 791	15.3%	4 865	41.6%	20 095	171.9%	15 073	60.1%	(67.7%)
Planning and Development	1 880	3 896	536	28.5%	313	16.7%	548	14.1%	548	14.1%	1 945	49.9%	890	34.0%	(38.4%)
Road Transport	23 051	7 794	5 628	24.4%	6 963	30.2%	1 242	15.9%	4 317	55.4%	18 149	232.9%	14 183	63.0%	(69.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 000	17 100	-	-	-	-	876	5.1%	8 425	49.3%	9 301	54.4%	4 339	55.1%	94.2%
Electricity	19 000	17 100	-	-	-	-	876	5.1%	8 336	48.7%	9 212	53.9%	4 339	53.4%	92.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	89	-	89	-	-	98.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	440 020	461 460	123 369	28.0%	134 373	30.5%	122 155	26.5%	73 139	15.8%	453 037	98.2%	64 300	87.0%	13.7%
Property rates, penalties and collection charges	73 789	73 358	16 826	22.8%	18 266	24.8%	13 457	18.3%	10 684	14.6%	59 233	80.7%	6 673	88.0%	60.1%
Service charges	166 188	163 817	36 598	22.0%	47 124	28.4%	45 586	27.8%	44 378	27.1%	173 686	106.0%	30 155	87.5%	47.2%
Other revenue	22 354	42 397	4 090	18.3%	9 689	43.3%	4 267	10.1%	4 548	10.7%	22 595	53.3%	4 782	36.2%	(4.9%)
Government - operating	128 898	130 764	57 673	44.7%	39 824	30.9%	38 665	29.6%	8 308	6.4%	144 470	110.5%	20 563	115.1%	(59.6%)
Government - capital	40 591	40 591	7 400	18.2%	15 650	38.6%	17 541	43.2%	1 813	4.5%	42 404	104.5%	-	60.5%	(100.0%)
Interest	8 200	10 533	781	9.5%	3 819	46.6%	2 639	25.1%	3 409	32.4%	10 649	101.1%	2 127	98.1%	60.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(379 015)	(397 173)	(92 860)	24.5%	(98 358)	26.0%	(81 565)	20.5%	(75 720)	19.1%	(348 503)	87.7%	(107 595)	84.6%	(29.6%)
Suppliers and employees	(378 890)	(390 535)	(90 985)	24.0%	(97 186)	25.7%	(80 523)	20.6%	(73 906)	18.9%	(342 600)	87.7%	(106 500)	83.7%	(30.6%)
Finance charges	(124)	(212)	(62)	50.1%	(53)	42.9%	(45)	21.0%	(34)	16.0%	(194)	91.6%	(53)	86.0%	(36.1%)
Transfers and grants	-	(6 426)	(1 813)	-	(1 119)	-	(997)	15.5%	(1 781)	27.7%	(5 709)	88.8%	(1 042)	-	70.9%
Net Cash from/(used) Operating Activities	61 005	64 287	30 509	50.0%	36 015	59.0%	40 590	63.1%	(2 581)	(4.0%)	104 534	162.6%	(43 296)	109.1%	(94.0%)
Cash Flow from Investing Activities															
Receipts	20 500	28 605	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	28 605	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	20 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(61 090)	(69 196)	(8 619)	14.1%	(20 795)	34.0%	(5 133)	7.4%	(20 753)	30.0%	(55 301)	79.9%	(27 322)	74.5%	(24.0%)
Capital assets	(61 090)	(69 196)	(8 619)	14.1%	(20 795)	34.0%	(5 133)	7.4%	(20 753)	30.0%	(55 301)	79.9%	(27 322)	74.5%	(24.0%)
Net Cash from/(used) Investing Activities	(40 590)	(40 592)	(8 619)	21.2%	(20 795)	51.2%	(5 133)	12.6%	(20 753)	51.1%	(55 301)	136.2%	(27 322)	141.7%	(24.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 162)	(1 393)	-	-	(449)	38.6%	(324)	23.3%	(557)	40.0%	(1 330)	95.5%	(248)	71.8%	124.9%
Repayment of borrowing	(1 162)	(1 393)	-	-	(449)	38.6%	(324)	23.3%	(557)	40.0%	(1 330)	95.5%	(248)	71.8%	124.9%
Net Cash from/(used) Financing Activities	(1 162)	(1 393)	-	-	(449)	38.6%	(324)	23.3%	(557)	40.0%	(1 330)	95.5%	(248)	71.8%	124.9%
Net Increase/(Decrease) in cash held	19 253	22 303	21 890	113.7%	14 772	76.7%	35 133	157.5%	(23 892)	(107.1%)	47 903	214.8%	(70 865)	(111.1%)	(66.3%)
Cash/cash equivalents at the year begin:	148 352	148 352	148 352	100.0%	170 242	114.8%	185 014	124.7%	220 147	148.4%	148 352	100.0%	188 628	100.0%	16.7%
Cash/cash equivalents at the year end:	167 605	170 655	170 242	101.6%	185 014	110.4%	220 147	129.0%	196 255	115.0%	196 255	115.0%	117 763	90.3%	66.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	0	18.2%	0	18.2%	0	63.6%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 075	31.0%	2 627	11.5%	1 020	4.5%	12 098	53.0%	22 820	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	607	2.7%	1 735	7.7%	759	3.4%	19 436	86.2%	22 537	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	0	28.6%	0	28.6%	0	42.9%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 108	2.1%	2 706	1.9%	2 631	1.8%	136 614	94.2%	145 059	51.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 980	100.0%	4 980	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 744	5.6%	2 335	2.7%	928	1.1%	77 160	90.6%	85 167	30.4%	-	-	-	-
Total By Income Source	15 534	5.5%	9 403	3.4%	5 338	1.9%	250 289	89.2%	280 563	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 498	48.2%	905	29.1%	445	14.3%	261	8.4%	3 108	1.1%	-	-	-	-
Commercial	8 727	38.1%	3 114	13.6%	782	3.4%	10 290	44.9%	22 913	8.2%	-	-	-	-
Households	2 748	1.3%	2 993	1.4%	1 890	.9%	206 200	96.4%	213 831	76.2%	-	-	-	-
Other	2 562	6.3%	2 391	5.9%	2 222	5.5%	33 537	82.4%	40 712	14.5%	-	-	-	-
Total By Customer Group	15 534	5.5%	9 403	3.4%	5 338	1.9%	250 289	89.2%	280 563	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 399	78.2%	589	13.5%	360	8.3%	-	-	4 349	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 399	78.2%	589	13.5%	360	8.3%	-	-	4 349	100.0%

Contact Details

Municipal Manager	G Brown	045 807 2746
Financial Manager	Lindiwe Ngeno	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	147 572	147 572	52 298	35.4%	40 746	27.6%	3 942	2.7%	6 410	4.3%	103 397	70.1%	64 299	175.3%	(90.0%)
Property rates	4 865	4 865	832	17.1%	832	17.1%	555	11.4%	553	11.4%	2 772	57.0%	414	-	33.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	148	-	147	-	98	-	156	-	549	-	336	-	(53.6%)
Rental of facilities and equipment	237	237	229	96.8%	214	90.4%	133	56.0%	317	133.9%	894	377.1%	698	-	(54.5%)
Interest earned - external investments	299	299	-	-	-	-	-	-	23	7.6%	23	7.6%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	742	-	439	-	177	-	8	-	1 366	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	250	82	33.0%	28	11.2%	-	-	13	5.3%	124	49.5%	145	42.2%	(90.8%)
Licences and permits	3 573	3 573	591	16.5%	390	10.9%	242	6.8%	221	6.2%	1 443	40.4%	621	-	(64.5%)
Agency services	364	364	-	-	72	19.8%	85	23.5%	127	34.8%	284	78.0%	158	19.8%	(20.1%)
Transfers recognised - operational	120 382	120 382	48 400	40.2%	38 055	31.6%	2 275	1.9%	505	.4%	89 235	74.1%	19 546	147.3%	(97.4%)
Other own revenue	17 602	17 602	873	5.0%	207	1.2%	189	1.1%	4 485	25.5%	5 755	32.7%	42 380	436.3%	(89.4%)
Gains on disposal of PPE	-	-	401	-	362	-	188	-	2	-	952	-	-	-	(100.0%)
Operating Expenditure	178 274	178 274	41 199	23.1%	37 045	20.8%	18 811	10.6%	26 410	14.8%	123 465	69.3%	40 234	177.5%	(34.4%)
Employee related costs	67 709	67 709	19 817	29.3%	19 648	29.0%	13 062	19.3%	14 051	20.8%	66 579	98.3%	21 020	105.5%	(33.2%)
Remuneration of councillors	-	-	3 299	-	3 200	-	2 111	-	2 225	-	10 836	-	-	13.5%	(100.0%)
Debt impairment	581	581	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	143	-	5	-	2	-	-	-	150	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 023	1 023	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 167	2 167	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	102 867	102 867	17 939	17.4%	14 191	13.8%	3 636	3.5%	10 133	9.9%	45 899	44.6%	19 215	733.0%	(47.3%)
Loss on disposal of PPE	3 927	3 927	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 702)	(30 702)	11 099		3 702		(14 869)		(20 000)		(20 068)		24 065		
Transfers recognised - capital	38 856	38 856	3 532	9.1%	8 265	21.3%	7 839	20.2%	-	-	19 636	50.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 154	8 154	14 631		11 967		(7 030)		(20 000)		(432)		24 065		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 154	8 154	14 631		11 967		(7 030)		(20 000)		(432)		24 065		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 154	8 154	14 631		11 967		(7 030)		(20 000)		(432)		24 065		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 154	8 154	14 631		11 967		(7 030)		(20 000)		(432)		24 065		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	6 389	6 389	9 379	146.8%	9 424	147.5%	-	-	-	-	18 803	294.3%	11 165	149 114.5%	(100.0%)
National Government	4 957	4 957	8 631	174.1%	9 153	184.6%	-	-	-	-	17 784	358.8%	11 165	131 068.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	466	466	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5 423	5 423	8 631	159.2%	9 153	168.8%	-	-	-	-	17 784	327.9%	11 165	131 068.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	966	966	748	77.4%	271	28.0%	-	-	-	-	1 019	105.5%	-	(440 073.4%)	-
Capital Expenditure Standard Classification	6 389	6 389	9 379	146.8%	9 424	147.5%	-	-	-	-	18 803	294.3%	11 165	149 114.5%	(100.0%)
Governance and Administration	731	731	98	13.4%	78	10.7%	-	-	-	-	176	24.1%	-	-	-
Executive & Council	331	331	22	6.6%	45	13.5%	-	-	-	-	67	20.1%	-	-	-
Budget & Treasury Office	248	248	48	19.3%	30	12.0%	-	-	-	-	78	31.3%	-	-	-
Corporate Services	152	152	28	18.4%	4	2.5%	-	-	-	-	32	21.0%	-	-	-
Community and Public Safety	235	235	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	235	235	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 423	5 423	9 282	171.2%	9 345	172.3%	-	-	-	-	18 627	343.5%	11 165	141 585.6%	(100.0%)
Planning and Development	466	466	265	56.9%	15	3.2%	-	-	-	-	280	60.0%	-	-	-
Road Transport	4 957	4 957	9 017	181.9%	9 331	188.2%	-	-	-	-	18 347	370.1%	11 165	141 585.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	186 429	186 429	67 923	36.4%	49 012	26.3%	62 332	33.4%	7 593	4.1%	186 860	100.2%	39 115	185 852.3%	(80.6%)
Property rates, penalties and collection charges	4 865	4 865	832	17.1%	832	17.1%	829	17.0%	831	17.1%	3 324	68.3%	414	-	100.5%
Service charges	12 776	12 776	148	1.2%	147	1.2%	158	1.2%	349	2.7%	801	6.3%	534	4 018.7%	(34.8%)
Other revenue	5 100	5 100	15 295	299.9%	1 273	25.0%	6 462	126.7%	5 625	110.3%	28 654	561.8%	18 621	-	(69.8%)
Government - operating	118 533	118 533	48 400	40.8%	38 055	32.1%	33 691	28.4%	505	.4%	120 651	101.8%	19 546	147 272.9%	(97.4%)
Government - capital	44 856	44 856	2 506	5.6%	8 265	18.4%	20 839	46.5%	-	-	31 611	70.5%	-	-	-
Interest	299	299	742	248.5%	439	147.1%	354	118.6%	283	94.8%	1 819	609.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 129)	(223 129)	(43 302)	19.4%	(37 045)	16.6%	(16 334)	7.3%	(40 664)	18.2%	(137 345)	61.6%	(57 868)	204 235.4%	(29.7%)
Suppliers and employees	(222 939)	(222 939)	(43 159)	19.4%	(37 040)	16.6%	(16 332)	7.3%	(40 664)	18.2%	(137 195)	61.5%	(57 868)	204 235.4%	(29.7%)
Finance charges	(190)	(190)	(143)	75.4%	(5)	2.6%	(2)	1.0%	-	-	(150)	79.0%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(36 701)	(36 701)	24 621	(67.1%)	11 967	(32.6%)	45 998	(125.3%)	(33 071)	90.1%	49 515	(134.9%)	(18 753)	105 254.3%	76.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	188	-	-	-	188	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	188	-	-	-	188	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(9 379)	-	(9 424)	-	-	-	(7 007)	-	(25 810)	-	(7 411)	325 157.5%	(5.5%)
Capital assets	-	-	(9 379)	-	(9 424)	-	-	-	(7 007)	-	(25 810)	-	(7 411)	325 157.5%	(5.5%)
Net Cash from/(used) Investing Activities	-	-	(9 379)	-	(9 424)	-	188	-	(7 007)	-	(25 622)	-	(7 411)	325 157.5%	(5.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 701)	(36 701)	15 242	(41.5%)	2 543	(6.9%)	46 186	(125.8%)	(40 078)	109.2%	23 893	(65.1%)	(26 164)	5 531.2%	53.2%
Cash/cash equivalents at the year begin:	-	-	3 071	-	18 312	-	20 855	-	67 041	-	3 071	-	29 243	-	129.3%
Cash/cash equivalents at the year end:	(36 701)	(36 701)	18 312	(49.9%)	20 855	(56.8%)	67 041	(182.7%)	26 963	(73.5%)	26 963	(73.5%)	3 079	15 603.4%	775.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7	65.2%	4	35.8%	4	35.6%	(4)	(36.5%)	10	100.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7	65.2%	4	35.8%	4	35.6%	(4)	(36.5%)	10	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7	65.2%	4	35.8%	4	35.6%	(4)	(36.5%)	10	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7	65.2%	4	35.8%	4	35.6%	(4)	(36.5%)	10	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Z Shasha	047 874 8708
Financial Manager	Mr XOLANI NTIKINCA	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	168 489	172 567	48 517	28.8%	50 351	29.9%	36 667	21.2%	10 750	6.2%	146 285	84.8%	23 907	101.5%	(55.0%)
Property rates	2 034	2 809	3 056	150.2%	708	34.8%	(1 901)	(67.7%)	(25)	(.9%)	1 837	65.4%	(3 175)	21.5%	(99.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	7 141	7 741	1 849	25.9%	2 413	33.8%	2 223	28.7%	2 308	29.8%	8 792	113.6%	440	92.4%	425.0%
Service charges - water revenue	2 036	-	3	.1%	-	-	-	-	24	-	26	-	519	286.6%	(95.4%)
Service charges - sanitation revenue	375	-	13	3.4%	3	.7%	3	-	(1)	-	17	-	16 627	7 145.3%	(100.0%)
Service charges - refuse revenue	2 820	2 820	773	27.4%	750	26.6%	753	26.7%	112	4.0%	2 388	84.7%	173	89.7%	(35.5%)
Service charges - other	278	278	-	-	-	-	-	-	5	1.8%	5	1.8%	12	(7.2%)	(59.0%)
Rental of facilities and equipment	604	704	142	23.5%	5	.8%	229	32.5%	182	25.9%	557	79.2%	270	130.3%	(32.6%)
Interest earned - external investments	2 086	3 086	851	40.8%	941	45.1%	866	28.1%	692	22.4%	3 350	108.6%	295	101.2%	134.7%
Interest earned - outstanding debtors	5 098	2 558	962	18.9%	987	19.4%	1 845	72.1%	1 045	40.8%	4 839	189.2%	776	128.4%	34.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	113	113	42	37.3%	8	6.7%	40	35.4%	18	15.8%	108	95.1%	4	47.8%	307.7%
Licences and permits	498	498	114	22.9%	111	22.2%	130	26.1%	71	14.2%	426	85.5%	20	85.7%	258.6%
Agency services	1 236	1 236	55	4.5%	24	1.9%	17	1.4%	(32)	(2.6%)	64	5.2%	5	485.6%	(707.1%)
Transfers recognised - operational	108 178	111 815	40 554	37.5%	37 211	34.4%	29 397	26.3%	6 244	5.6%	113 406	101.4%	8 002	93.5%	(22.0%)
Other own revenue	35 992	38 910	103	.3%	7 192	20.0%	3 066	7.9%	109	.3%	10 470	26.9%	(62)	29.8%	(277.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	199 455	202 969	38 912	19.5%	40 758	20.4%	41 595	20.5%	51 585	25.4%	172 850	85.2%	61 210	81.2%	(15.7%)
Employee related costs	61 639	60 799	12 618	20.5%	9 992	16.2%	11 656	19.2%	12 625	20.8%	46 892	77.1%	10 990	81.8%	14.9%
Remuneration of councillors	10 227	10 107	2 323	22.7%	2 422	23.7%	2 442	24.2%	2 938	29.1%	10 125	100.2%	2 459	100.8%	19.5%
Debt impairment	3 251	1 071	268	8.2%	268	8.2%	268	25.0%	268	25.0%	1 071	100.0%	3 289	104.2%	(91.9%)
Depreciation and asset impairment	23 084	23 084	5 730	24.8%	5 730	24.8%	5 730	24.8%	5 730	24.8%	22 919	99.3%	22 003	98.1%	(74.0%)
Finance charges	175	175	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	17 213	17 213	4 794	27.8%	3 491	20.3%	3 327	19.3%	3 198	18.6%	14 809	86.0%	3 151	76.3%	1.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 762	5 812	381	6.6%	2 143	37.2%	2 390	41.1%	1 845	31.7%	6 759	116.3%	624	85.8%	195.6%
Transfers and grants	17 899	21 769	4 351	24.3%	6 884	38.5%	3 369	15.5%	6 435	29.6%	21 039	96.6%	6 073	81.4%	6.0%
Other expenditure	60 203	62 938	8 447	14.0%	9 829	16.3%	12 414	19.7%	18 546	29.5%	49 236	78.2%	12 620	69.1%	47.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 966)	(30 401)	9 605		9 593		(4 928)		(40 835)		(26 565)		(37 303)		
Transfers recognised - capital	30 970	30 537	1 938	6.3%	6 732	21.7%	9 586	31.4%	10 989	36.0%	29 245	95.8%	8 208	74.0%	33.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4	136	11 543		16 325		4 658		(29 847)		2 680		(29 095)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4	136	11 543		16 325		4 658		(29 847)		2 680		(29 095)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4	136	11 543		16 325		4 658		(29 847)		2 680		(29 095)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4	136	11 543		16 325		4 658		(29 847)		2 680		(29 095)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	38 223	41 071	2 234	5.8%	6 736	17.6%	9 041	22.0%	17 214	41.9%	35 225	85.8%	12 947	76.9%	33.0%
National Government	30 970	30 537	1 350	4.4%	6 149	19.9%	8 459	27.7%	10 018	32.8%	25 976	85.1%	11 578	88.0%	(13.5%)
Provincial Government	-	-	-	-	-	-	59	-	198	-	257	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 970	30 537	1 350	4.4%	6 149	19.9%	8 518	27.9%	10 216	33.5%	26 233	85.9%	11 578	88.0%	(11.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 253	-	884	12.2%	587	8.1%	523	-	6 997	-	8 992	-	1 370	37.9%	410.9%
Public contributions and donations	-	10 534	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 223	41 071	2 234	5.8%	6 736	17.6%	9 041	22.0%	17 214	41.9%	35 225	85.8%	12 947	76.9%	33.0%
Governance and Administration	5 740	6 295	278	4.8%	476	8.3%	333	5.3%	4 481	71.2%	5 568	88.5%	1 149	45.8%	290.1%
Executive & Council	4 210	4 325	56	1.3%	277	6.6%	54	1.2%	3 893	90.0%	4 280	98.9%	673	27.9%	478.1%
Budget & Treasury Office	1 160	1 512	218	18.8%	167	14.4%	188	12.4%	498	32.9%	1 072	70.9%	447	71.3%	11.4%
Corporate Services	370	458	4	1.0%	32	8.5%	92	20.0%	90	19.7%	217	47.4%	28	89.9%	216.4%
Community and Public Safety	19 700	22 163	892	4.5%	4 341	22.0%	7 172	32.4%	7 041	31.8%	19 445	87.7%	4 145	69.9%	69.9%
Community & Social Services	15 303	13 736	633	4.1%	2 708	17.7%	4 875	35.5%	6 265	45.6%	14 482	105.4%	2 224	48.8%	181.6%
Sport And Recreation	4 397	4 397	258	5.9%	1 633	37.1%	2 296	52.2%	776	17.7%	4 964	112.9%	1 921	98.8%	(59.6%)
Public Safety	-	4 030	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 729	8 170	1 065	18.6%	1 919	33.5%	1 536	18.8%	3 379	41.4%	7 898	96.7%	4 841	78.3%	(30.2%)
Planning and Development	2 290	860	11	.5%	13	.6%	304	35.4%	384	44.7%	713	82.9%	1 973	184.6%	(80.5%)
Road Transport	3 439	7 310	1 054	30.6%	1 906	55.4%	1 231	16.8%	2 994	41.0%	7 185	98.3%	2 869	66.2%	4.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 054	4 443	-	-	-	-	-	-	2 313	52.1%	2 313	52.1%	2 812	139.7%	(17.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 054	4 443	-	-	-	-	-	-	2 313	52.1%	2 313	52.1%	2 812	139.7%	(17.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	196 208	203 105	50 455	25.7%	57 083	29.1%	46 253	22.8%	21 183	10.4%	174 975	86.2%	21 809	96.4%	(2.9%)
Property rates, penalties and collection charges	1 221	2 809	3 056	250.2%	708	57.9%	(1 901)	(67.7%)	(25)	(.9%)	1 837	65.4%	(3 230)	(193.1%)	(99.2%)
Service charges	10 211	10 839	2 636	25.8%	3 165	31.0%	2 978	27.5%	1 499	13.8%	10 278	94.8%	5 026	210.6%	(70.2%)
Other revenue	38 443	41 461	457	1.2%	7 339	19.1%	3 482	8.4%	741	1.8%	12 019	29.0%	654	51.2%	13.3%
Government - operating	108 178	111 815	40 554	37.5%	37 211	34.4%	29 397	26.3%	6 244	5.6%	113 406	101.4%	7 993	100.6%	(21.9%)
Government - capital	30 970	30 537	1 938	6.3%	6 732	21.7%	9 586	31.4%	10 989	36.0%	29 245	95.8%	8 208	100.9%	33.9%
Interest	7 184	5 644	1 813	25.2%	1 928	26.8%	2 711	48.0%	1 736	30.8%	8 189	145.1%	3 158	150.5%	(45.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 119)	(179 119)	(38 912)	22.5%	(40 637)	23.5%	(41 349)	23.1%	(56 695)	31.7%	(177 593)	99.1%	(39 211)	79.1%	44.6%
Suppliers and employees	(155 045)	(157 175)	(34 561)	22.3%	(33 753)	21.8%	(37 981)	24.2%	(50 260)	32.0%	(156 555)	99.6%	(33 138)	78.9%	51.7%
Finance charges	(175)	(175)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 899)	(21 769)	(4 351)	24.3%	(6 884)	38.5%	(3 369)	15.5%	(6 435)	29.6%	(21 039)	96.6%	(6 073)	81.4%	6.0%
Net Cash from/(used) Operating Activities	23 089	23 986	11 543	50.0%	16 446	71.2%	4 904	20.4%	(35 512)	(148.1%)	(2 618)	(10.9%)	(17 402)	221.2%	104.1%
Cash Flow from Investing Activities															
Receipts	-	-	(9)	-	(19)	-	16	-	(8)	-	(21)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(9)	-	(19)	-	16	-	(8)	-	(21)	-	-	-	(100.0%)
Payments	(38 223)	(41 071)	(2 234)	5.8%	(6 736)	17.6%	(9 041)	22.0%	(17 214)	41.9%	(35 225)	85.8%	(12 947)	76.9%	33.0%
Capital assets	(38 223)	(41 071)	(2 234)	5.8%	(6 736)	17.6%	(9 041)	22.0%	(17 214)	41.9%	(35 225)	85.8%	(12 947)	76.9%	33.0%
Net Cash from/(used) Investing Activities	(38 223)	(41 071)	(2 244)	5.9%	(6 755)	17.7%	(9 024)	22.0%	(17 222)	41.9%	(35 245)	85.8%	(12 947)	95.5%	33.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	(4)	-	0	-	(0)	-	(4)	-	(793)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(5)	-	-	-	-	-	(5)	-	(564)	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	1	-	0	-	(0)	-	1	-	(229)	-	(100.0%)
Payments	(195)	-	(41)	21.1%	(28)	14.3%	(110)	-	(129)	-	(308)	-	(527)	-	(75.4%)
Repayment of borrowing	(195)	-	(41)	21.1%	(28)	14.3%	(110)	-	(129)	-	(308)	-	(527)	-	(75.4%)
Net Cash from/(used) Financing Activities	(195)	-	(41)	21.1%	(32)	16.3%	(110)	-	(129)	-	(312)	-	(1 319)	-	(90.2%)
Net Increase/(Decrease) in cash held	(15 329)	(17 085)	9 259	(60.4%)	9 659	(63.0%)	(4 230)	24.8%	(52 863)	309.4%	(38 176)	223.4%	(31 669)	(25.7%)	66.9%
Cash/cash equivalents at the year begin:	31 725	50 993	50 993	160.7%	60 252	189.9%	69 910	137.1%	65 680	128.8%	50 993	100.0%	47 788	19.8%	37.4%
Cash/cash equivalents at the year end:	16 395	33 908	60 252	367.5%	69 910	426.4%	65 680	193.7%	12 817	37.8%	12 817	37.8%	16 119	51.3%	(20.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	32 816	-
Trade and Other Receivables from Exchange Transactions - Electricity	462	13.2%	117	3.3%	110	3.1%	2 822	80.4%	3 511	6.4%	-	-	396	11.0%
Receivables from Non-exchange Transactions - Property Rates	121	1.0%	260	2.2%	231	1.9%	11 239	94.8%	11 851	21.6%	-	-	12 169	102.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	36 084	(15 688 662.0%)
Receivables from Exchange Transactions - Waste Management	482	1.4%	561	1.7%	458	1.4%	32 261	95.6%	33 762	61.6%	-	-	28 765	85.0%
Receivables from Exchange Transactions - Property Rental Debtors	79	4.2%	54	2.9%	53	2.8%	1 695	90.1%	1 881	3.4%	-	-	508	27.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	-	-	0	-	3 834	100.0%	3 835	7.0%	-	-	3 800	99.0%
Total By Income Source	1 145	2.1%	993	1.8%	852	1.6%	51 850	94.5%	54 840	100.0%	-	-	114 538	208.0%
Debtors Age Analysis By Customer Group														
Organs of State	455	6.2%	185	2.5%	162	2.2%	6 523	89.0%	7 326	13.4%	-	-	-	-
Commercial	73	1.4%	170	3.3%	121	2.4%	4 722	92.8%	5 087	9.3%	-	-	-	-
Households	527	1.3%	598	1.5%	535	1.3%	39 291	95.9%	40 951	74.7%	-	-	-	-
Other	90	6.1%	38	2.6%	33	2.3%	1 314	89.0%	1 476	2.7%	-	-	114 538	7 758.0%
Total By Customer Group	1 145	2.1%	993	1.8%	852	1.6%	51 850	94.5%	54 840	100.0%	-	-	114 538	208.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 468	100.0%	-	-	-	-	-	-	5 468	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 468	100.0%	-	-	-	-	-	-	5 468	100.0%

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	153 899	153 899	48 962	31.8%	41 045	26.7%	36 520	23.7%	6 721	4.4%	133 248	86.6%	11 765	97.7%	(42.9%)
Property rates	4 000	4 000	999	25.0%	652	16.3%	577	14.4%	392	9.8%	2 621	65.5%	332	68.8%	18.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 000	1 000	123	12.3%	175	17.5%	139	13.9%	157	15.7%	594	59.4%	-	-	(100.0%)
Service charges - other	-	-	64	-	-	-	-	-	-	-	64	-	859	-	(100.0%)
Rental of facilities and equipment	298	298	80	26.8%	49	16.4%	42	14.2%	37	12.5%	208	69.9%	4	-	791.8%
Interest earned - external investments	3 500	3 500	775	22.2%	675	19.3%	446	12.8%	712	20.4%	2 609	74.5%	3 439	345.1%	(79.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	100	100	-	-	4	4.1%	9	9.1%	4	3.6%	17	16.7%	5	-	(32.5%)
Licences and permits	5 500	5 500	1 038	18.9%	718	13.1%	1 225	22.3%	978	17.8%	3 958	72.0%	893	-	9.5%
Agency services	-	-	1 605	-	-	-	-	-	-	-	1 605	-	-	-	-
Transfers recognised - operational	108 212	108 212	42 764	39.5%	35 171	32.5%	29 260	27.0%	-	-	107 195	99.1%	-	113.9%	-
Other own revenue	31 289	31 289	1 513	4.8%	3 600	11.5%	4 821	15.4%	4 442	14.2%	14 377	45.9%	6 233	40.6%	(28.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	173 780	173 780	29 441	16.9%	26 364	15.2%	25 481	14.7%	32 730	18.8%	114 016	65.6%	34 891	128.2%	(6.2%)
Employee related costs	49 161	49 161	10 209	20.8%	9 739	19.8%	10 104	20.6%	13 362	27.2%	43 413	88.3%	11 096	127.1%	20.4%
Remuneration of councillors	11 971	11 971	2 868	24.0%	2 812	23.5%	2 822	23.6%	4 481	37.4%	12 982	108.4%	2 762	107.4%	62.2%
Debt impairment	1 650	1 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 000	38 000	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	12 435	12 435	140	1.1%	218	1.7%	-	-	-	-	358	2.9%	2	-	(100.0%)
Contracted services	7 400	7 400	32	.4%	630	8.5%	1 267	17.1%	1 647	22.3%	3 576	48.3%	3 182	61.9%	(48.2%)
Transfers and grants	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	51 163	51 163	16 191	31.6%	12 966	25.3%	11 289	22.1%	13 241	25.9%	53 686	104.9%	17 850	145.5%	(25.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 881)	(19 881)	19 521		14 680		11 039		(26 009)		19 231		(23 127)		
Transfers recognised - capital	49 004	49 004	8 500	17.3%	8 000	16.3%	27 304	55.7%	-	-	43 804	89.4%	-	53.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 123	29 123	28 021		22 680		38 343		(26 009)		63 035		(23 127)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 123	29 123	28 021		22 680		38 343		(26 009)		63 035		(23 127)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 123	29 123	28 021		22 680		38 343		(26 009)		63 035		(23 127)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 123	29 123	28 021		22 680		38 343		(26 009)		63 035		(23 127)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	68 423	68 423	843	1.2%	21 147	30.9%	15 343	22.4%	16 841	24.6%	54 174	79.2%	4 771	18.1%	253.0%
National Government	42 908	42 908	-	-	20 668	48.2%	11 802	27.5%	10 502	24.5%	42 972	100.1%	4 027	18.0%	160.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	6 800	6 800	-	-	-	-	-	-	-	-	-	-	744	19.2%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 708	49 708	-	-	20 668	41.6%	11 802	23.7%	10 502	21.1%	42 972	86.4%	4 771	18.1%	120.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 715	18 715	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	843	-	479	-	3 541	-	6 339	-	11 202	-	-	-	(100.0%)
Capital Expenditure Standard Classification	68 423	68 423	843	1.2%	21 147	30.9%	15 343	22.4%	16 841	24.6%	54 174	79.2%	4 771	18.1%	253.0%
Governance and Administration	590	590	184	31.2%	233	39.5%	175	29.7%	387	65.5%	979	165.9%	15	5.4%	2 523.5%
Executive & Council	350	350	21	5.9%	36	10.3%	24	6.8%	38	10.8%	118	33.8%	-	-	(100.0%)
Budget & Treasury Office	170	170	36	21.0%	102	60.3%	-	-	14	8.2%	152	89.5%	-	6.5%	(100.0%)
Corporate Services	70	70	128	182.2%	94	134.7%	152	216.8%	335	478.0%	708	1 011.7%	15	4.5%	2 170.9%
Community and Public Safety	1 250	1 250	9	.7%	200	16.0%	975	78.0%	275	22.0%	1 460	116.8%	-	66.6%	(100.0%)
Community & Social Services	1 250	1 250	9	.7%	200	16.0%	975	78.0%	275	22.0%	1 460	116.8%	-	66.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 783	59 783	650	1.1%	15 288	25.6%	12 060	20.2%	15 211	25.4%	43 210	72.3%	4 012	16.6%	279.1%
Planning and Development	1 650	1 650	-	-	10	.6%	-	-	-	-	10	.6%	16	6.3%	(100.0%)
Road Transport	58 133	58 133	650	1.1%	15 279	26.3%	12 060	20.7%	15 211	26.2%	43 200	74.3%	3 997	16.7%	280.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 800	6 800	-	-	5 426	79.8%	2 132	31.4%	968	14.2%	8 526	125.4%	744	19.2%	30.1%
Electricity	-	-	-	-	5 426	-	2 132	-	968	-	8 526	-	-	-	(100.0%)
Water	6 800	6 800	-	-	-	-	-	-	-	-	-	-	744	19.2%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	202 903	202 903	58 394	28.8%	49 045	24.2%	63 824	31.5%	6 721	3.3%	177 983	87.7%	11 693	114.4%	(42.5%)
Property rates, penalties and collection charges	4 000	4 000	999	25.0%	652	16.3%	577	14.4%	392	9.8%	2 621	65.5%	332	68.8%	18.1%
Service charges	1 000	1 000	187	18.7%	175	17.5%	139	13.9%	157	15.7%	658	65.8%	787	94.7%	(80.1%)
Other revenue	37 187	37 187	3 563	9.6%	4 371	11.8%	6 097	16.4%	5 460	14.7%	19 491	52.4%	7 135	59.0%	(23.5%)
Government - operating	108 212	108 212	44 369	41.0%	35 171	32.5%	29 260	27.0%	-	-	108 800	100.5%	-	99.3%	-
Government - capital	49 004	49 004	8 500	17.3%	8 000	16.3%	27 304	55.7%	-	-	43 804	89.4%	-	-	-
Interest	3 500	3 500	775	22.2%	675	19.3%	446	12.8%	712	20.4%	2 609	74.5%	3 439	345.1%	(79.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 130)	(134 130)	(28 907)	21.6%	(31 917)	23.8%	(25 484)	19.0%	(32 730)	24.4%	(119 037)	88.7%	(35 035)	108.8%	(6.6%)
Suppliers and employees	(132 060)	(132 060)	(28 907)	21.9%	(31 917)	24.2%	(25 484)	19.3%	(32 730)	24.8%	(119 037)	90.1%	(35 035)	111.9%	(6.6%)
Finance charges	(70)	(70)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	(2 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	68 773	68 773	29 487	42.9%	17 128	24.9%	38 340	55.7%	(26 009)	(37.8%)	58 946	85.7%	(23 342)	140.0%	11.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 423)	(68 423)	(826)	1.2%	(15 828)	23.1%	(8 464)	12.4%	(17 663)	25.8%	(42 782)	62.5%	(17 383)	53.6%	1.6%
Capital assets	(68 423)	(68 423)	(826)	1.2%	(15 828)	23.1%	(8 464)	12.4%	(17 663)	25.8%	(42 782)	62.5%	(17 383)	53.6%	1.6%
Net Cash from/(used) Investing Activities	(68 423)	(68 423)	(826)	1.2%	(15 828)	23.1%	(8 464)	12.4%	(17 663)	25.8%	(42 782)	62.5%	(17 383)	53.6%	1.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	350	350	28 661	8 183.4%	1 299	371.0%	29 876	8 530.4%	(43 672)	(12 469.5%)	16 165	4 615.4%	(40 725)	1.9%	7.2%
Cash/cash equivalents at the year begin:	59 337	59 337	49 156	82.8%	77 817	131.1%	79 116	133.3%	108 992	183.7%	49 156	82.8%	96 344	118.6%	13.1%
Cash/cash equivalents at the year end:	59 687	59 687	77 817	130.4%	79 116	132.6%	108 992	182.6%	65 320	109.4%	65 320	109.4%	55 618	948.6%	17.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13	.4%	6	.2%	5	.2%	3 194	99.2%	3 219	83.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	97	15.9%	22	3.6%	24	3.9%	467	76.7%	609	15.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	23	100.0%	23	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	110	2.8%	28	.7%	29	.8%	3 684	95.7%	3 850	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	29	32.2%	2	2.2%	1	1.6%	58	64.0%	90	2.3%	-	-	-	-
Commercial	23	1.5%	13	.8%	10	.6%	1 560	97.2%	1 606	41.7%	-	-	-	-
Households	57	2.7%	13	.6%	18	.8%	2 066	95.9%	2 154	55.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	110	2.8%	28	.7%	29	.8%	3 684	95.7%	3 850	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 984	100.0%	-	-	-	-	-	-	9 984	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 984	100.0%	-	-	-	-	-	-	9 984	100.0%

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	130	130	69 616	53 356.8%	23 842	18 273.6%	22 554	17 286.0%	5 707	4 373.8%	121 718	93 290.1%	13 991	113.3%	(59.2%)
Property rates	-	-	7 965	-	561	-	1 009	-	458	-	9 993	-	486	228.0%	(5.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	1 890	-	1 755	-	2 779	-	2 934	-	9 359	-	1 772	70.1%	65.5%
Service charges - water revenue	-	-	24	-	101	-	-	-	-	-	125	-	1 868	-	(100.0%)
Service charges - sanitation revenue	-	-	504	-	-	-	0	-	30	-	533	-	451	108.7%	(93.4%)
Service charges - refuse revenue	-	-	814	-	520	-	860	-	558	-	2 753	-	676	90.5%	(17.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	46	-	39	-	95	-	22	-	203	-	79	21.1%	(71.8%)
Interest earned - external investments	-	-	85	-	61	-	253	-	146	-	545	-	80	86.5%	82.5%
Interest earned - outstanding debtors	-	-	691	-	585	-	804	-	939	-	3 019	-	1 452	102.7%	(35.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	0	-	-	-	6	-	-	-	6	-	10	61.9%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	3 611	-	1 192	-	-	-	4 803	-	3 445	297.9%	(100.0%)
Transfers recognised - operational	-	-	19 264	-	16 312	-	15 030	-	25	-	50 630	-	2 633	71.8%	(99.1%)
Other own revenue	130	130	38 248	29 315.0%	296	226.6%	525	402.7%	595	455.9%	39 664	30 400.3%	1 037	14.5%	(42.6%)
Gains on disposal of PPE	-	-	85	-	-	-	-	-	-	-	85	-	-	-	-
Operating Expenditure	106	106	26 244	24 669.8%	14 007	13 166.5%	17 083	16 058.3%	19 252	18 097.3%	76 587	71 991.9%	21 887	82.3%	(12.0%)
Employee related costs	-	-	15 119	-	5 143	-	7 188	-	6 720	-	34 169	-	7 369	94.7%	(8.8%)
Remuneration of councillors	-	-	1 344	-	889	-	1 217	-	1 614	-	5 064	-	1 342	97.1%	20.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	141	-	67	-	62	-	54	-	325	-	107	61.8%	(49.3%)
Bulk purchases	-	-	2 848	-	1 316	-	1 699	-	2 141	-	8 004	-	1 600	57.0%	33.8%
Other Materials	-	-	-	-	-	-	-	-	486	-	486	-	-	-	(100.0%)
Contracted services	-	-	372	-	465	-	467	-	440	-	1 744	-	232	44.7%	89.9%
Transfers and grants	-	-	627	-	1 674	-	2 058	-	2 620	-	6 980	-	1 542	111.9%	69.9%
Other expenditure	106	106	5 793	5 445.1%	4 453	4 185.5%	4 393	4 129.3%	5 178	4 867.0%	19 816	18 626.8%	9 696	100.8%	(46.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	24	24	43 372		9 835		5 470		(13 546)		45 131		(7 896)		
Transfers recognised - capital	-	-	5 153	-	1 983	-	1 222	-	2 034	-	10 392	-	5 082	91.9%	(60.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24	24	48 525		11 818		6 692		(11 512)		55 523		(2 814)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24	24	48 525		11 818		6 692		(11 512)		55 523		(2 814)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24	24	48 525		11 818		6 692		(11 512)		55 523		(2 814)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24	24	48 525		11 818		6 692		(11 512)		55 523		(2 814)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	23 274	23 274	3 545	15.2%	2 396	10.3%	511	2.2%	613	2.6%	7 065	30.4%	51	56.5%	1 094.3%
National Government	23 274	23 274	-	-	249	1.1%	500	2.1%	341	1.5%	1 091	4.7%	-	57.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	332	-	-	-	-	-	332	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 274	23 274	-	-	581	2.5%	500	2.1%	341	1.5%	1 423	6.1%	-	57.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	3 545	-	1 815	-	11	-	272	-	5 642	-	51	52.2%	429.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 274	23 274	3 545	15.2%	2 396	10.3%	511	2.2%	613	2.6%	7 065	30.4%	51	56.5%	1 094.3%
Governance and Administration	700	700	41	5.9%	24	3.4%	11	1.6%	84	12.0%	161	23.0%	41	110.0%	105.7%
Executive & Council	600	600	30	5.0%	-	-	-	-	-	-	30	5.0%	18	48.4%	(100.0%)
Budget & Treasury Office	100	100	-	-	24	24.1%	11	11.3%	53	52.8%	88	88.2%	-	394.6%	(100.0%)
Corporate Services	-	-	12	-	-	-	-	-	31	-	43	-	23	-	39.1%
Community and Public Safety	6 300	6 300	402	6.4%	565	9.0%	-	-	187	3.0%	1 154	18.3%	10	-	1 693.6%
Community & Social Services	6 300	6 300	402	6.4%	565	9.0%	-	-	187	3.0%	1 154	18.3%	10	-	1 693.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 317	9 317	3 102	33.3%	1 807	19.4%	500	5.4%	341	3.7%	5 750	61.7%	-	36.0%	(100.0%)
Planning and Development	-	-	-	-	10	-	-	-	-	-	10	-	-	-	-
Road Transport	9 317	9 317	3 102	33.3%	1 797	19.3%	500	5.4%	341	3.7%	5 740	61.6%	-	35.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 957	6 957	-	-	-	-	-	-	-	-	-	-	-	164.6%	-
Electricity	5 050	5 050	-	-	-	-	-	-	-	-	-	-	-	46.1%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 907	1 907	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	115 254	115 254	76 471	66.3%	31 674	27.5%	24 103	20.9%	18 000	15.6%	150 247	130.4%	23 453	141 039.6%	(23.3%)
Property rates, penalties and collection charges	4 400	4 400	7 965	181.0%	814	18.5%	1 009	22.9%	458	10.4%	10 246	232.9%	486	210 154.1%	(5.7%)
Service charges	17 785	17 785	3 232	18.2%	3 477	19.5%	3 640	20.5%	3 731	21.0%	14 080	79.2%	4 768	326 271.2%	(21.7%)
Other revenue	16 737	16 737	39 356	235.1%	5 141	30.7%	2 148	12.8%	10 666	63.7%	57 311	342.4%	5 125	86 933.7%	108.1%
Government - operating	53 757	53 757	19 247	35.8%	16 312	30.3%	15 027	28.0%	25	-	50 611	94.1%	2 742	98 936.1%	(99.1%)
Government - capital	17 464	17 464	5 921	33.9%	4 879	27.9%	1 222	7.0%	2 034	11.6%	14 056	80.5%	8 800	153 470.0%	(76.9%)
Interest	5 111	5 111	749	14.7%	1 052	20.6%	1 057	20.7%	1 085	21.2%	3 944	77.2%	1 533	103 914.5%	(29.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 021)	(86 021)	(68 309)	79.4%	(22 969)	26.7%	(18 596)	21.6%	(18 753)	21.8%	(128 626)	149.5%	(22 858)	165 982.4%	(18.0%)
Suppliers and employees	(80 278)	(80 278)	(67 060)	83.5%	(20 537)	25.6%	(16 518)	20.6%	(17 696)	22.0%	(121 811)	151.7%	(20 965)	167 010.2%	(15.6%)
Finance charges	(397)	(397)	(134)	33.6%	(106)	26.7%	(78)	19.8%	(156)	39.4%	(474)	119.5%	(151)	-	3.8%
Transfers and grants	(5 346)	(5 346)	(1 115)	20.9%	(2 326)	43.5%	(1 999)	37.4%	(901)	16.9%	(6 341)	118.6%	(1 742)	124 003.9%	(48.3%)
Net Cash from/(used) Operating Activities	29 233	29 233	8 162	27.9%	8 705	29.8%	5 507	18.8%	(753)	(2.6%)	21 621	74.0%	595	69 239.8%	(226.6%)
Cash Flow from Investing Activities															
Receipts	119	119	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	119	119	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 274)	(23 274)	(5 091)	21.9%	(3 395)	14.6%	(1 216)	5.2%	(3 758)	16.1%	(13 460)	57.8%	-	78 063.3%	(100.0%)
Capital assets	(23 274)	(23 274)	(5 091)	21.9%	(3 395)	14.6%	(1 216)	5.2%	(3 758)	16.1%	(13 460)	57.8%	-	78 063.3%	(100.0%)
Net Cash from/(used) Investing Activities	(23 155)	(23 155)	(5 091)	22.0%	(3 395)	14.7%	(1 216)	5.3%	(3 758)	16.2%	(13 460)	58.1%	-	78 063.3%	(100.0%)
Cash Flow from Financing Activities															
Receipts	35	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	35	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(302)	(302)	(869)	288.0%	(869)	288.0%	(870)	288.2%	(735)	243.6%	(3 344)	1 107.7%	-	53 281.9%	(100.0%)
Repayment of borrowing	(302)	(302)	(869)	288.0%	(869)	288.0%	(870)	288.2%	(735)	243.6%	(3 344)	1 107.7%	-	53 281.9%	(100.0%)
Net Cash from/(used) Financing Activities	(266)	(266)	(869)	326.3%	(869)	326.3%	(870)	326.5%	(735)	276.0%	(3 344)	1 254.9%	-	53 281.9%	(100.0%)
Net Increase/(Decrease) in cash held	5 812	5 812	2 201	37.9%	4 440	76.4%	3 421	58.9%	(5 246)	(90.3%)	4 816	82.9%	595	52 591.3%	(981.7%)
Cash/cash equivalents at the year begin:	25 048	25 048	1 254	5.0%	3 456	13.8%	7 896	31.5%	11 317	45.2%	1 254	5.0%	14 622	243 183.3%	(22.6%)
Cash/cash equivalents at the year end:	30 860	30 860	3 456	11.2%	7 896	25.6%	11 317	36.7%	6 070	19.7%	6 070	19.7%	15 217	140 714.1%	(60.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	855	100.0%	-	-	-	-	-	-	855	44.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	314	100.0%	-	-	-	-	-	-	314	16.3%
VAT (output less input)	87	100.0%	-	-	-	-	-	-	87	4.5%
Pensions / Retirement	326	100.0%	-	-	-	-	-	-	326	16.9%
Loan repayments	245	100.0%	-	-	-	-	-	-	245	12.7%
Trade Creditors	99	100.0%	-	-	-	-	-	-	99	5.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 927	100.0%	-	-	-	-	-	-	1 927	100.0%

Contact Details

Municipal Manager	T Samuel	047 877 0126
Financial Manager	Peter H Steyn	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 074 624	1 074 624	206 219	19.2%	65 285	6.1%	167 058	15.5%	159 244	14.8%	597 806	55.6%	41 177	65.1%	286.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	398 644	398 644	3 265	.8%	16 487	4.1%	10 907	2.7%	92 810	23.3%	123 469	31.0%	-	-	(100.0%)
Service charges - sanitation revenue	173 060	173 060	1 535	.9%	3 958	2.3%	2 807	1.6%	-	-	8 300	4.8%	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	8 661	-	20 049	-	28 710	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	85	-	(100.0%)
Interest earned - external investments	18 019	18 019	6 274	34.8%	6 402	35.5%	3 184	17.7%	4 309	23.9%	20 170	111.9%	5 876	139.3%	(26.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	484 419	484 419	188 120	38.8%	12 836	2.6%	127 062	26.2%	24 452	5.0%	352 469	72.8%	23 410	96.7%	4.4%
Other own revenue	482	482	7 024	1 456.5%	25 602	5 308.4%	14 438	2 993.5%	17 624	3 654.1%	64 689	13 412.5%	11 806	10 531.3%	49.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 189 542	1 189 542	106 274	8.9%	141 262	11.9%	132 908	11.2%	157 764	13.3%	538 208	45.2%	120 299	60.1%	31.1%
Employee related costs	223 850	223 850	39 302	17.6%	50 677	22.6%	43 422	19.4%	49 138	22.0%	182 538	81.5%	28 050	72.3%	75.2%
Remuneration of councillors	9 633	9 633	2 049	21.3%	2 345	24.3%	2 585	26.8%	2 921	30.3%	9 899	102.8%	1 421	98.0%	105.5%
Debt impairment	228 682	228 682	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	95 400	95 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	631	631	2	.3%	42	6.7%	54	8.5%	31	4.9%	129	20.5%	41	.8%	(23.8%)
Bulk purchases	10 762	10 762	3 416	31.7%	1 256	11.7%	7 757	72.1%	2 255	21.0%	14 684	136.4%	1 787	-	26.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	18 375	18 375	2 211	12.0%	4 429	24.1%	3 429	18.7%	2 571	14.0%	12 641	68.8%	258	43.7%	897.4%
Transfers and grants	171 172	171 172	308	.2%	12 670	7.4%	3 721	2.2%	12 574	7.3%	29 273	17.1%	28 581	95.2%	(56.0%)
Other expenditure	431 038	431 038	58 986	13.7%	69 842	16.2%	71 940	16.7%	88 274	20.5%	289 043	67.1%	60 161	53.2%	46.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(114 918)	(114 918)	99 945		(75 977)		34 150		1 480		59 598		(79 123)		
Transfers recognised - capital	671 663	671 663	130 918	19.5%	138 175	20.6%	154 388	23.0%	137 693	20.5%	561 175	83.6%	24 653	109.6%	458.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	556 745	556 745	230 863		62 198		188 539		139 173		620 773		(54 469)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	556 745	556 745	230 863		62 198		188 539		139 173		620 773		(54 469)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	556 745	556 745	230 863		62 198		188 539		139 173		620 773		(54 469)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	556 745	556 745	230 863		62 198		188 539		139 173		620 773		(54 469)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	609 167	609 167	54 471	8.9%	209 501	34.4%	118 278	19.4%	130 317	21.4%	512 568	84.1%	88 080	100.2%	48.0%
National Government	599 461	599 461	54 348	9.1%	87 944	14.7%	118 278	19.7%	129 618	21.6%	390 188	65.1%	87 760	102.0%	47.7%
Provincial Government	-	-	-	-	121 557	-	-	-	-	-	121 557	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	599 461	599 461	54 348	9.1%	209 501	34.9%	118 278	19.7%	129 618	21.6%	511 745	85.4%	87 760	102.0%	47.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 707	9 707	123	1.3%	-	-	-	-	699	7.2%	822	8.5%	321	23.1%	118.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	609 167	609 167	54 471	8.9%	209 501	34.4%	118 278	19.4%	130 317	21.4%	512 568	84.1%	88 080	100.2%	48.0%
Governance and Administration	7 326	7 326	192	2.6%	494	6.7%	129	1.8%	782	10.7%	1 597	21.8%	147	31.0%	432.5%
Executive & Council	2 194	2 194	29	1.3%	41	1.9%	2	.1%	(5)	(.2%)	67	3.1%	14	15.5%	(136.6%)
Budget & Treasury Office	1 157	1 157	86	7.4%	428	37.0%	55	4.7%	773	66.8%	1 341	115.9%	35	36.9%	2 103.6%
Corporate Services	3 975	3 975	77	1.9%	25	.6%	73	1.8%	14	.3%	189	4.7%	98	37.3%	(85.8%)
Community and Public Safety	1 728	1 728	31	1.8%	60	3.4%	5	.3%	43	2.5%	139	8.1%	54	6.7%	(20.4%)
Community & Social Services	1 728	1 728	31	1.8%	60	3.4%	5	.3%	43	2.5%	139	8.1%	54	6.7%	(20.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	265	265	91	34.4%	228	86.1%	93	35.2%	9	3.4%	421	159.0%	-	79.6%	(100.0%)
Planning and Development	265	265	54	20.5%	3	1.1%	1	.5%	-	-	59	22.1%	-	51.6%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	37	-	225	-	92	-	9	-	363	-	-	196.5%	(100.0%)
Trading Services	599 849	599 849	54 157	9.0%	208 719	34.8%	118 050	19.7%	129 483	21.6%	510 409	85.1%	87 879	101.5%	47.3%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	599 849	599 849	175	-	2 567	.4%	3 890	.6%	117 901	19.7%	124 533	20.8%	3 899	3.1%	2 924.0%
Waste Water Management	-	-	53 982	-	206 152	-	114 160	-	11 582	-	385 876	-	83 981	325.2%	(86.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 573 227	1 573 227	337 137	21.4%	308 842	19.6%	428 792	27.3%	55 439	3.5%	1 130 210	71.8%	87 215	21.8%	(36.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	398 644	398 644	4 800	1.2%	20 279	5.1%	4 445	1.1%	17 818	4.5%	47 342	11.9%	-	-	(100.0%)
Other revenue	482	482	7 024	1 456.4%	25 602	5 308.4%	3 992	827.6%	239	49.6%	36 858	7 642.0%	20 130	12 528.1%	(98.8%)
Government - operating	484 419	484 419	188 120	38.8%	126 596	26.1%	131 594	27.2%	30 572	6.3%	476 882	98.4%	19 297	10.4%	58.4%
Government - capital	671 663	671 663	130 918	19.5%	129 961	19.3%	285 578	42.5%	2 501	.4%	548 958	81.7%	40 594	113.1%	(93.8%)
Interest	18 019	18 019	6 274	34.8%	6 402	35.5%	3 184	17.7%	4 309	23.9%	20 170	111.9%	7 195	147.0%	(40.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(865 461)	(865 461)	(106 274)	12.3%	(141 262)	16.3%	(132 908)	15.4%	(155 312)	17.9%	(535 755)	61.9%	(192 787)	77.7%	(19.4%)
Suppliers and employees	(693 658)	(693 658)	(105 964)	15.3%	(128 549)	18.5%	(127 453)	18.4%	(142 715)	20.6%	(504 681)	72.8%	(152 993)	72.4%	(6.7%)
Finance charges	(631)	(631)	(2)	.3%	(42)	6.7%	(43)	6.8%	(23)	3.6%	(109)	17.4%	(80)	1.2%	(71.4%)
Transfers and grants	(171 172)	(171 172)	(308)	.2%	(12 670)	7.4%	(5 412)	3.2%	(12 574)	7.3%	(30 964)	18.1%	(39 715)	102.7%	(68.3%)
Net Cash from/(used) Operating Activities	707 766	707 766	230 863	32.6%	167 580	23.7%	295 885	41.8%	(99 873)	(14.1%)	594 455	84.0%	(105 572)	12.9%	(5.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	136 290	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	136 290	-	(100.0%)
Payments	(609 167)	(609 167)	(54 471)	8.9%	(209 501)	34.4%	(118 278)	19.4%	(150 341)	24.7%	(532 591)	87.4%	(170 334)	-	(11.7%)
Capital assets	(609 167)	(609 167)	(54 471)	8.9%	(209 501)	34.4%	(118 278)	19.4%	(150 341)	24.7%	(532 591)	87.4%	(170 334)	-	(11.7%)
Net Cash from/(used) Investing Activities	(609 167)	(609 167)	(54 471)	8.9%	(209 501)	34.4%	(118 278)	19.4%	(150 341)	24.7%	(532 591)	87.4%	(34 044)	-	341.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	40	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	40	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	40	-	(100.0%)
Net Increase/(Decrease) in cash held	98 599	98 599	176 392	178.9%	(41 921)	(42.5%)	177 606	180.1%	(250 214)	(253.8%)	61 863	62.7%	(139 577)	(.2%)	79.3%
Cash/cash equivalents at the year begin:	299 014	299 014	244 178	81.7%	420 570	140.7%	378 649	126.6%	556 255	186.0%	244 178	81.7%	752 557	-	(26.1%)
Cash/cash equivalents at the year end:	397 613	397 613	420 570	105.8%	378 649	95.2%	556 255	139.9%	306 041	77.0%	306 041	77.0%	612 980	13.6%	(50.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 553	3.0%	14 229	3.1%	12 951	2.8%	414 379	91.0%	455 112	55.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 578	1.4%	3 518	1.3%	3 462	1.3%	252 930	96.0%	263 488	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	-	-	-	4	-	103 612	100.0%	103 630	12.6%	-	-	-	-
Total By Income Source	17 145	2.1%	17 747	2.2%	16 416	2.0%	770 922	93.8%	822 230	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 145	2.1%	17 747	2.2%	16 416	2.0%	770 922	93.8%	822 230	100.0%	-	-	-	-
Total By Customer Group	17 145	2.1%	17 747	2.2%	16 416	2.0%	770 922	93.8%	822 230	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Moppo Mene	045 808 4610
Financial Manager	Ms Nomfundo Fetsha	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	199 025	194 385	120 659	60.6%	45 349	22.8%	37 507	19.3%	11 781	6.1%	215 296	110.8%	13 670	74.5%	(13.8%)
Property rates	14 428	14 428	32 855	227.7%	-	-	-	-	-	-	32 855	227.7%	2	114.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 817	21 109	3 111	14.9%	4 835	23.2%	1 663	7.9%	4 831	22.9%	14 439	68.4%	6 250	114.5%	(22.7%)
Service charges - water revenue	-	-	1 388	-	3 298	-	(229)	-	73	-	4 530	-	1 379	-	(94.7%)
Service charges - sanitation revenue	-	-	38	-	(602)	-	568	-	349	-	353	-	208	-	67.7%
Service charges - refuse revenue	4 250	4 250	1 405	33.1%	1 056	24.9%	705	16.6%	1 058	24.9%	4 224	99.4%	660	91.1%	60.3%
Service charges - other	-	-	-	-	-	-	1 506	-	-	-	1 506	-	-	-	-
Rental of facilities and equipment	13 380	4 971	398	3.0%	306	2.3%	328	6.6%	311	6.3%	1 343	27.0%	293	8.7%	6.0%
Interest earned - external investments	1 957	850	45	2.3%	402	20.5%	594	69.8%	945	111.1%	1 986	233.6%	327	83.2%	189.2%
Interest earned - outstanding debtors	1 791	1 791	478	26.7%	415	23.2%	285	15.9%	357	20.0%	1 536	85.7%	576	140.4%	(37.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	57	2 351	15	26.6%	28	49.6%	20	.8%	23	1.0%	87	3.7%	12	143.8%	90.5%
Licences and permits	2 259	632	427	18.9%	581	25.7%	559	88.5%	459	72.6%	2 025	320.6%	601	110.5%	(23.7%)
Agency services	1 479	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 731	135 740	80 654	75.6%	33 977	31.8%	28 419	20.9%	993	.7%	144 043	106.1%	778	100.2%	27.6%
Other own revenue	31 579	7 790	(401)	(1.3%)	1 054	3.3%	2 856	36.7%	2 778	35.7%	6 287	80.7%	2 197	7.7%	26.4%
Gains on disposal of PPE	296	472	246	82.9%	-	-	234	49.6%	(397)	(84.1%)	83	17.6%	386	431.6%	(202.6%)
Operating Expenditure	194 431	197 266	37 797	19.4%	37 826	19.5%	29 965	15.2%	37 753	19.1%	143 342	72.7%	39 446	72.2%	(4.3%)
Employee related costs	59 458	60 201	15 003	25.2%	15 253	25.7%	15 777	26.2%	12 600	20.9%	58 633	97.4%	13 735	98.3%	(8.3%)
Remuneration of councillors	11 877	11 877	3 398	28.6%	2 521	21.2%	2 263	19.1%	3 026	25.5%	11 208	94.4%	2 655	77.8%	14.0%
Debt impairment	7 910	7 910	13	.2%	-	-	-	-	-	-	13	.2%	-	-	-
Depreciation and asset impairment	32 220	32 240	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	869	89	3	.4%	-	-	-	-	46	51.6%	49	55.2%	45	11.2%	2.2%
Bulk purchases	18 539	18 539	3 381	18.2%	2 855	15.4%	3 201	17.3%	3 908	21.1%	13 346	72.0%	2 949	98.7%	32.5%
Other Materials	10 213	9 739	71	.7%	1 843	18.0%	659	6.8%	1 817	18.7%	4 390	45.1%	1 686	66.0%	7.8%
Contracted services	4 994	6 632	1 510	30.2%	777	15.6%	745	11.2%	1 902	28.7%	4 935	74.4%	611	107.5%	211.5%
Transfers and grants	-	-	447	-	-	-	-	-	-	-	447	-	-	-	-
Other expenditure	48 351	50 040	13 971	28.9%	14 577	30.1%	7 319	14.6%	14 454	28.9%	50 321	100.6%	17 765	93.7%	(18.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 594	(2 881)	82 861		7 523		7 542		(25 973)		71 954		(25 776)		
Transfers recognised - capital	34 661	54 764	-	-	12 947	37.4%	6 341	11.6%	19 073	34.8%	38 361	70.0%	18 525	78.4%	3.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 255	51 883	82 861		20 470		13 884		(6 899)		110 315		(7 251)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 255	51 883	82 861		20 470		13 884		(6 899)		110 315		(7 251)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 255	51 883	82 861		20 470		13 884		(6 899)		110 315		(7 251)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 255	51 883	82 861		20 470		13 884		(6 899)		110 315		(7 251)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	38 534	51 384	4 815	12.5%	9 186	23.8%	11 694	22.8%	22 146	43.1%	47 841	93.1%	18 850	77.8%	17.5%
National Government	32 704	40 587	4 326	13.2%	8 097	24.8%	6 338	15.6%	16 635	41.0%	35 396	87.2%	8 473	55.0%	96.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 704	40 587	4 326	13.2%	8 097	24.8%	6 338	15.6%	16 635	41.0%	35 396	87.2%	8 473	55.0%	96.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 830	10 797	489	8.4%	1 089	18.7%	5 356	49.6%	5 511	51.0%	12 446	115.3%	10 377	168.4%	(46.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 534	51 384	4 815	12.5%	9 186	23.8%	11 694	22.8%	22 146	43.1%	47 841	93.1%	18 850	77.8%	17.5%
Governance and Administration	998	2 140	25	2.5%	72	7.2%	1 317	61.5%	399	18.7%	1 813	84.7%	2 089	157.3%	(80.9%)
Executive & Council	100	980	5	4.7%	36	36.3%	840	85.8%	56	5.7%	937	95.6%	1 424	320.3%	(96.1%)
Budget & Treasury Office	498	570	20	4.1%	47	9.4%	12	2.0%	347	60.9%	426	74.6%	334	558.7%	3.9%
Corporate Services	400	590	-	-	(11)	(2.7%)	465	78.8%	(4)	(.6%)	450	76.3%	331	48.3%	(101.1%)
Community and Public Safety	200	220	-	-	23	11.7%	(23)	(10.7%)	4	1.6%	4	1.6%	241	140.6%	(98.5%)
Community & Social Services	100	100	-	-	-	-	-	-	-	-	-	-	181	140.2%	(100.0%)
Sport And Recreation	100	120	-	-	23	23.4%	(23)	(19.5%)	4	3.0%	4	3.0%	62	284.9%	(94.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	(2)	59.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 315	40 884	4 272	13.2%	7 090	21.9%	9 421	23.0%	17 935	43.9%	38 717	94.7%	12 287	72.8%	46.0%
Planning and Development	1 159	3 228	6	.5%	-	-	1 295	40.1%	1 473	45.6%	2 775	86.0%	277	49.9%	431.6%
Road Transport	31 156	37 656	4 265	13.7%	7 090	22.8%	8 126	21.6%	16 461	43.7%	35 943	95.5%	12 010	76.7%	37.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 021	8 141	517	10.3%	2 000	39.8%	979	12.0%	3 809	46.8%	7 306	89.8%	4 233	77.5%	(10.0%)
Electricity	5 021	8 141	517	10.3%	1 144	22.8%	979	12.0%	2 545	31.3%	5 186	63.7%	4 233	77.3%	(39.9%)
Water	-	-	-	-	856	-	-	-	1 264	-	2 121	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	90.3%	-
Other	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	187 410	195 000	62 903	33.6%	46 093	24.6%	75 069	38.5%	5 855	3.0%	189 920	97.4%	31 809	83.1%	(81.6%)
Property rates, penalties and collection charges	10 021	10 020	1 868	18.6%	3 749	37.4%	8 219	82.0%	2 068	20.6%	15 903	158.7%	5	(162.2%)	42 715.2%
Service charges	13 123	13 116	2 557	19.5%	2 682	20.4%	3 131	23.9%	3 128	23.8%	11 498	87.7%	8 494	151.9%	(63.2%)
Other revenue	17 300	21 278	5 388	31.1%	5 226	30.2%	3 559	16.7%	659	3.1%	14 832	69.7%	3 104	57.2%	(78.8%)
Government - operating	106 731	106 723	43 497	40.8%	34 436	32.3%	27 592	25.9%	-	-	105 525	98.9%	778	99.3%	(100.0%)
Government - capital	36 485	40 587	9 593	26.3%	-	-	32 569	80.2%	-	-	42 162	103.9%	18 525	108.4%	(100.0%)
Interest	3 749	3 276	-	-	-	-	-	-	-	-	-	-	903	107.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 365)	(153 913)	(36 666)	18.9%	(37 826)	19.5%	(29 965)	19.5%	(37 753)	24.5%	(142 210)	92.4%	(39 449)	113.8%	(4.3%)
Suppliers and employees	(193 565)	(153 824)	(36 666)	18.9%	(37 826)	19.5%	(29 920)	19.5%	(37 707)	24.5%	(142 119)	92.4%	(39 404)	113.8%	(4.3%)
Finance charges	(800)	(89)	-	-	-	-	(45)	50.6%	(46)	51.7%	(91)	102.3%	(45)	200.0%	2.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(6 955)	41 087	26 237	(377.2%)	8 267	(118.9%)	45 104	109.8%	(31 899)	(77.6%)	47 710	116.1%	(7 640)	27.3%	317.5%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	386	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	386	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 534)	(40 587)	(6 285)	16.3%	(9 186)	23.8%	(11 694)	28.8%	(22 146)	54.6%	(49 312)	121.5%	(20 463)	131.8%	8.2%
Capital assets	(38 534)	(40 587)	(6 285)	16.3%	(9 186)	23.8%	(11 694)	28.8%	(22 146)	54.6%	(49 312)	121.5%	(20 463)	131.8%	8.2%
Net Cash from/(used) Investing Activities	(38 534)	(40 587)	(6 285)	16.3%	(9 186)	23.8%	(11 694)	28.8%	(22 146)	54.6%	(49 312)	121.5%	(20 076)	130.2%	10.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(69)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(69)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(45 558)	500	19 952	(43.8%)	(919)	2.0%	33 410	6 682.0%	(54 045)	(10 809.0%)	(1 601)	(320.3%)	(27 716)	(34.8%)	95.0%
Cash/cash equivalents at the year begin:	36 225	-	25 437	70.2%	45 389	125.3%	44 471	-	77 881	-	25 437	-	28 864	-	169.8%
Cash/cash equivalents at the year end:	(9 333)	500	45 389	(486.3%)	44 471	(476.5%)	77 881	15 576.2%	23 836	4 767.2%	23 836	4 767.2%	1 148	2.8%	1 976.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	577	7.1%	398	4.9%	333	4.1%	6 828	83.9%	8 136	24.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	527	22.3%	236	10.0%	89	3.8%	1 515	64.0%	2 367	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36	.6%	192	3.0%	136	2.1%	6 050	94.3%	6 413	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	157	6.8%	95	4.1%	83	3.6%	1 984	85.5%	2 320	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	51	16.6%	22	7.0%	15	4.9%	221	71.5%	309	.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	6.0%	78	5.1%	71	4.7%	1 277	84.2%	1 516	4.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	179	1.5%	68	.6%	57	.5%	11 749	97.5%	12 053	36.4%	-	-	-	-
Total By Income Source	1 618	4.9%	1 087	3.3%	784	2.4%	29 623	89.5%	33 113	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	185	1.7%	97	.9%	65	.6%	10 600	96.8%	10 946	33.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	1 433	6.5%	842	3.8%	720	3.3%	19 023	86.4%	22 018	66.5%	-	-	-	-
Other	-	-	149	100.0%	-	-	-	-	149	.4%	-	-	-	-
Total By Customer Group	1 618	4.9%	1 087	3.3%	784	2.4%	29 623	89.5%	33 113	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	560	29.8%	267	14.2%	77	4.1%	976	51.9%	1 880	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	560	29.8%	267	14.2%	77	4.1%	976	51.9%	1 880	100.0%

Contact Details

Municipal Manager	Mr K Gashi	045 932 8106
Financial Manager	Mr S W Goodall	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	158 751	165 406	65 816	41.5%	53 295	33.6%	43 384	26.2%	15 397	9.3%	177 892	107.5%	9 677	102.4%	59.1%
Property rates	4 521	6 201	6 340	140.2%	799	17.7%	289	4.7%	365	5.9%	7 793	125.7%	(597)	169.3%	(161.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 892	21 692	7 882	37.7%	6 809	32.6%	6 139	28.3%	6 666	30.7%	27 496	126.8%	5 650	120.7%	18.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 271	2 271	653	28.8%	602	26.5%	661	29.1%	650	28.6%	2 566	113.0%	354	102.5%	83.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	295	295	108	36.7%	68	23.2%	117	39.8%	166	56.3%	460	156.1%	95	172.4%	74.3%
Interest earned - external investments	6 000	6 000	2 614	43.6%	2 539	42.3%	2 586	43.1%	2 806	46.8%	10 545	175.7%	2 691	127.7%	4.3%
Interest earned - outstanding debtors	898	1 048	457	50.8%	481	53.6%	517	49.3%	515	49.1%	1 970	187.9%	420	183.1%	22.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	64	64	8	13.3%	31	49.2%	28	44.3%	13	21.2%	81	127.9%	21	56.7%	(35.7%)
Licences and permits	1 208	1 208	230	19.0%	235	19.5%	203	16.8%	293	24.2%	962	79.6%	281	100.0%	4.3%
Agency services	2 228	2 228	234	10.5%	242	10.9%	253	11.4%	187	8.4%	917	41.1%	287	51.7%	(34.9%)
Transfers recognised - operational	119 988	122 266	46 448	38.7%	42 057	35.1%	32 432	26.5%	3 584	2.9%	124 521	101.8%	325	94.8%	1 002.7%
Other own revenue	387	2 132	841	217.5%	(570)	(147.3%)	158	7.4%	153	7.2%	582	27.3%	150	188.6%	2.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	189 580	189 054	32 968	17.4%	43 873	23.1%	29 394	15.5%	56 900	30.1%	163 135	86.3%	43 868	85.9%	29.7%
Employee related costs	55 967	61 774	11 001	19.7%	14 378	25.7%	11 504	18.6%	11 925	19.3%	48 809	79.0%	14 677	94.3%	(18.8%)
Remuneration of councillors	10 630	10 760	2 454	23.1%	2 447	23.0%	2 463	22.9%	3 279	30.5%	10 642	98.9%	2 558	100.7%	28.2%
Debt impairment	4 569	4 569	-	-	2 513	55.0%	-	-	2 147	47.0%	4 660	102.0%	4 078	95.5%	(47.3%)
Depreciation and asset impairment	17 105	27 902	-	-	9 401	55.0%	-	-	18 810	67.4%	28 211	101.1%	6 973	88.6%	169.8%
Finance charges	1 639	1 639	974	59.4%	-	-	973	59.3%	-	-	1 946	118.8%	-	115.0%	-
Bulk purchases	28 545	28 545	7 798	27.3%	4 008	14.0%	3 775	13.2%	4 528	15.9%	20 109	70.4%	2 990	68.2%	51.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	150	483	9	6.0%	107	71.2%	30	6.2%	334	69.2%	480	99.3%	25	33.2%	1 240.2%
Other expenditure	70 975	53 383	10 733	15.1%	11 020	15.5%	10 649	19.9%	15 878	29.7%	48 279	90.4%	12 567	81.6%	26.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 829)	(23 649)	32 847		9 422		13 990		(41 502)		14 757		(34 191)		
Transfers recognised - capital	44 614	36 513	-	-	26 467	59.3%	10 643	29.1%	10 046	27.5%	47 157	129.1%	8 533	72.7%	17.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 786	12 865	32 847		35 889		24 633		(31 456)		61 914		(25 658)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 786	12 865	32 847		35 889		24 633		(31 456)		61 914		(25 658)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 786	12 865	32 847		35 889		24 633		(31 456)		61 914		(25 658)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 786	12 865	32 847		35 889		24 633		(31 456)		61 914		(25 658)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	56 206	63 550	15 534	27.6%	14 227	25.3%	7 794	12.3%	12 217	19.2%	49 771	78.3%	21 021	76.2%	(41.9%)
National Government	44 614	36 513	9 905	22.2%	4 835	10.8%	2 311	6.3%	7 842	21.5%	24 893	68.2%	10 724	84.1%	(26.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 614	36 513	9 905	22.2%	4 835	10.8%	2 311	6.3%	7 842	21.5%	24 893	68.2%	10 724	84.1%	(26.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 592	27 037	5 629	48.6%	9 392	81.0%	5 482	20.3%	4 374	16.2%	24 878	92.0%	10 297	65.0%	(57.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 206	63 550	15 534	27.6%	14 227	25.3%	7 794	12.3%	12 217	19.2%	49 771	78.3%	21 021	76.2%	(41.9%)
Governance and Administration	9 520	14 390	2 164	22.7%	3 160	33.2%	3 271	22.7%	3 543	24.6%	12 137	84.3%	2 274	43.6%	55.8%
Executive & Council	1 770	1 741	438	24.8%	733	41.4%	24	1.4%	246	14.1%	1 441	82.8%	94	37.7%	161.8%
Budget & Treasury Office	800	3 196	20	2.5%	119	14.9%	409	12.8%	1 513	47.3%	2 061	64.5%	280	72.0%	441.0%
Corporate Services	6 950	9 453	1 705	24.5%	2 308	33.2%	2 837	30.0%	1 784	18.9%	8 635	91.3%	1 901	42.7%	(6.1%)
Community and Public Safety	17 678	21 411	4 699	26.6%	3 144	17.8%	2 246	10.5%	4 489	21.0%	14 578	68.1%	3 279	56.6%	36.9%
Community & Social Services	8 270	4 399	451	5.5%	342	4.1%	192	4.4%	1 229	27.9%	2 214	50.3%	1 712	74.4%	(28.2%)
Sport And Recreation	8 818	15 490	4 209	47.7%	2 534	28.7%	1 643	10.6%	2 978	19.2%	11 365	73.4%	1 440	39.5%	106.8%
Public Safety	100	1 130	38	38.5%	-	-	393	34.8%	173	15.3%	604	53.5%	127	44.6%	36.3%
Housing	490	393	-	-	268	54.7%	17	4.4%	110	27.9%	395	100.5%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 006	22 871	8 041	44.7%	5 090	28.3%	1 495	6.5%	3 598	15.7%	18 224	79.7%	12 826	93.4%	(71.9%)
Planning and Development	1 190	1 190	23	1.9%	433	36.4%	360	30.3%	57	4.8%	874	73.4%	110	93.3%	(47.7%)
Road Transport	16 816	21 681	8 018	47.7%	4 657	27.7%	1 135	5.2%	3 541	16.3%	17 351	80.0%	12 716	93.4%	(72.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 002	4 877	631	5.7%	2 833	25.8%	782	16.0%	586	12.0%	4 832	99.1%	2 642	71.2%	(77.8%)
Electricity	5 130	3 403	511	10.0%	1 993	38.8%	439	12.9%	426	12.5%	3 369	99.0%	2 380	79.1%	(82.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 872	1 474	119	2.0%	840	14.3%	342	23.2%	161	10.9%	1 463	99.2%	262	64.5%	(38.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	202 275	197 350	105 666	52.2%	109 490	54.1%	80 948	41.0%	56 543	28.7%	352 646	178.7%	70 241	174.5%	(19.5%)
Property rates, penalties and collection charges	4 335	4 228	1 007	23.2%	986	22.7%	1 143	27.0%	908	21.5%	4 044	95.7%	730	125.4%	24.3%
Service charges	22 308	21 738	7 491	33.6%	8 773	39.3%	7 622	35.1%	8 541	39.3%	32 426	149.2%	6 543	148.2%	30.5%
Other revenue	4 132	5 924	36 182	875.6%	39 655	959.6%	26 004	439.0%	39 424	665.5%	141 265	2 384.7%	53 646	4 294.4%	(26.5%)
Government - operating	119 988	122 266	46 448	38.7%	42 057	35.1%	32 432	26.5%	4 349	3.6%	125 286	102.5%	325	94.8%	1 238.1%
Government - capital	44 614	36 513	11 467	25.7%	15 000	33.6%	10 643	29.1%	-	-	37 111	101.6%	5 885	17.0%	(100.0%)
Interest	6 898	6 681	3 071	44.5%	3 020	43.8%	3 103	46.4%	3 321	49.7%	12 515	187.3%	3 111	138.9%	6.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(171 821)	(178 314)	(89 788)	52.3%	(92 605)	53.9%	(74 445)	41.7%	(44 903)	25.2%	(301 742)	169.2%	(48 500)	168.3%	(7.4%)
Suppliers and employees	(170 032)	(176 192)	(89 209)	52.5%	(92 605)	54.5%	(73 870)	41.9%	(44 903)	25.5%	(300 587)	170.6%	(48 500)	170.0%	(7.4%)
Finance charges	(1 639)	(1 639)	(579)	35.3%	-	-	(575)	35.1%	-	-	(1 154)	70.4%	-	34.0%	-
Transfers and grants	(150)	(483)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 454	19 037	15 877	52.1%	16 885	55.4%	6 503	34.2%	11 639	61.1%	50 904	267.4%	21 740	219.4%	(46.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 206)	(63 550)	(15 534)	27.6%	(14 255)	25.4%	(7 828)	12.3%	(12 217)	19.2%	(49 833)	78.4%	(20 913)	76.4%	(41.6%)
Capital assets	(56 206)	(63 550)	(15 534)	27.6%	(14 255)	25.4%	(7 828)	12.3%	(12 217)	19.2%	(49 833)	78.4%	(20 913)	76.4%	(41.6%)
Net Cash from/(used) Investing Activities	(56 206)	(63 550)	(15 534)	27.6%	(14 255)	25.4%	(7 828)	12.3%	(12 217)	19.2%	(49 833)	78.4%	(20 913)	76.4%	(41.6%)
Cash Flow from Financing Activities															
Receipts	82	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	82	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(827)	(792)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(827)	(792)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(745)	(789)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(26 498)	(45 303)	343	(1.3%)	2 630	(9.9%)	(1 325)	2.9%	(577)	1.3%	1 071	(2.4%)	828	9.6%	(169.8%)
Cash/cash equivalents at the year begin:	105 448	-	163 509	155.1%	163 853	155.4%	166 483	-	165 157	-	163 509	-	96 108	65.9%	71.8%
Cash/cash equivalents at the year end:	78 950	(45 303)	163 853	207.5%	166 483	210.9%	165 157	(364.6%)	164 580	(363.3%)	164 580	(363.3%)	96 936	91.9%	69.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 461	10.5%	591	4.2%	480	3.4%	11 439	81.9%	13 971	51.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46	.7%	124	1.9%	104	1.6%	6 261	95.8%	6 536	24.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	47	1.2%	113	2.8%	109	2.7%	3 790	93.4%	4 059	14.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	2.9%	2	2.6%	11	11.8%	79	82.8%	95	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	92	3.6%	78	3.1%	2 397	93.4%	2 567	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 557	5.7%	923	3.4%	783	2.9%	23 965	88.0%	27 228	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	512	20.5%	200	8.0%	151	6.0%	1 638	65.5%	2 501	9.2%	-	-	-	-
Commercial	475	4.6%	267	2.6%	223	2.2%	9 273	90.6%	10 238	37.6%	-	-	-	-
Households	570	3.9%	456	3.1%	409	2.8%	13 054	90.1%	14 489	53.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 557	5.7%	923	3.4%	783	2.9%	23 965	88.0%	27 228	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 840	100.0%	-	-	-	-	-	-	1 840	7.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	582	100.0%	-	-	-	-	-	-	582	2.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	656	100.0%	-	-	-	-	-	-	656	2.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 539	100.0%	-	-	-	-	-	-	21 539	87.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	24 616	100.0%	-	-	-	-	-	-	24 616	100.0%

Contact Details

Municipal Manager	Mr M M Yawa	051 603 1309
Financial Manager	Mr C R Venter	051 603 1319

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MALETSWAI (EC143)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	130 035	124 823	41 631	32.0%	26 687	20.5%	14 601	11.7%	25 914	20.8%	108 833	87.2%	20 465	87.6%	26.6%
Property rates	12 783	12 783	12 147	95.0%	(560)	(4.4%)	34	.3%	(423)	(3.3%)	11 199	87.6%	215	99.4%	(296.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	63 400	61 878	15 793	24.9%	14 111	22.3%	10 837	17.5%	15 040	24.3%	55 781	90.1%	11 684	83.2%	28.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	(20)	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	(2)	-	(100.0%)
Service charges - refuse revenue	9 840	7 714	1 383	14.1%	1 355	13.8%	1 252	16.2%	1 181	15.3%	5 171	67.0%	929	73.4%	27.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 309	2 209	457	19.8%	527	22.8%	318	14.4%	527	23.9%	1 829	82.8%	520	94.4%	1.3%
Interest earned - external investments	224	600	74	33.1%	178	79.4%	61	10.2%	122	20.3%	435	72.5%	120	93.0%	1.1%
Interest earned - outstanding debtors	385	442	108	28.1%	141	36.6%	156	35.3%	157	35.5%	562	127.2%	141	191.2%	11.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	232	232	3	1.4%	3	1.1%	161	69.6%	150	64.6%	317	136.6%	28	109.5%	430.0%
Licences and permits	3 090	2 152	446	14.4%	443	14.3%	468	21.7%	441	20.5%	1 798	83.6%	434	78.1%	1.6%
Agency services	2 199	2 011	443	20.2%	427	19.4%	421	20.9%	411	20.4%	1 701	84.6%	632	41.7%	(35.1%)
Transfers recognised - operational	30 682	30 604	10 394	33.9%	9 246	30.1%	176	.6%	7 712	25.2%	27 528	90.0%	2 544	95.8%	203.1%
Other own revenue	4 858	4 133	357	7.3%	817	16.8%	329	8.0%	561	13.6%	2 065	50.0%	3 046	123.0%	(81.6%)
Gains on disposal of PPE	34	66	25	73.4%	0	.5%	387	583.2%	34	51.7%	447	672.7%	192	288.3%	(82.1%)
Operating Expenditure	129 730	132 162	30 299	23.4%	27 268	21.0%	27 318	20.7%	28 867	21.8%	113 752	86.1%	28 201	87.2%	2.4%
Employee related costs	50 927	45 315	9 641	18.9%	9 901	19.4%	10 259	22.6%	10 086	22.3%	39 886	88.0%	9 176	87.2%	9.9%
Remuneration of councillors	3 608	3 608	824	22.8%	802	22.2%	812	22.5%	1 022	28.3%	3 460	95.9%	834	101.0%	22.5%
Debt impairment	350	350	-	-	7	1.9%	-	-	-	-	7	1.9%	-	-	-
Depreciation and asset impairment	2 161	2 161	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	444	627	167	37.7%	55	12.5%	152	24.2%	52	8.2%	426	68.0%	530	162.4%	(90.2%)
Bulk purchases	45 600	46 417	13 288	29.1%	9 828	21.6%	9 467	20.4%	10 406	22.4%	42 989	92.6%	10 000	81.1%	4.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	92	-	67	-	-	-	-	-	158	-	130	84.0%	(100.0%)
Other expenditure	26 640	33 684	6 288	23.6%	6 608	24.8%	6 628	19.7%	7 302	21.7%	26 826	79.6%	7 533	101.2%	(3.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	305	(7 339)	11 332		(581)		(12 717)		(2 953)		(4 919)		(7 736)		
Transfers recognised - capital	10 399	15 996	603	5.8%	2 015	19.4%	216	1.3%	1 322	8.3%	4 156	26.0%	3 938	54.6%	(66.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 704	8 657	11 935		1 434		(12 501)		(1 631)		(763)		(3 798)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 704	8 657	11 935		1 434		(12 501)		(1 631)		(763)		(3 798)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 704	8 657	11 935		1 434		(12 501)		(1 631)		(763)		(3 798)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 704	8 657	11 935		1 434		(12 501)		(1 631)		(763)		(3 798)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	10 704	17 321	2 550	23.8%	3 688	34.5%	705	4.1%	2 103	12.1%	9 047	52.2%	4 443	55.6%	(52.7%)
National Government	10 399	15 996	2 514	24.2%	3 647	35.1%	618	3.9%	1 940	12.1%	8 718	54.5%	4 092	48.3%	(52.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 399	15 996	2 514	24.2%	3 647	35.1%	618	3.9%	1 940	12.1%	8 718	54.5%	4 092	53.9%	(52.6%)
Borrowing	-	940	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	305	385	36	11.9%	41	13.4%	88	22.8%	164	42.5%	328	85.3%	351	164.6%	(53.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 704	17 321	2 550	23.8%	3 688	34.5%	705	4.1%	2 103	12.1%	9 047	52.2%	4 443	55.6%	(52.7%)
Governance and Administration	445	1 055	10	2.3%	22	4.9%	52	5.0%	212	20.0%	296	28.0%	86	107.9%	146.6%
Executive & Council	35	435	-	-	9	24.7%	-	-	4	.9%	12	2.9%	-	102.2%	(100.0%)
Budget & Treasury Office	370	370	9	2.4%	11	3.0%	33	8.9%	174	47.0%	227	61.2%	13	92.0%	1 262.1%
Corporate Services	40	250	1	3.1%	2	5.8%	19	7.8%	34	13.6%	57	22.8%	73	200.3%	(53.5%)
Community and Public Safety	115	9 574	21	17.9%	471	409.5%	245	2.6%	1 566	16.4%	2 303	24.0%	12	12.3%	13 170.7%
Community & Social Services	40	50	18	43.9%	-	-	-	-	-	-	18	35.1%	4	10.8%	(100.0%)
Sport And Recreation	35	9 084	1	3.1%	462	1 320.7%	242	2.7%	1 566	17.2%	2 271	25.0%	0	.9%	509 975.9%
Public Safety	20	420	2	9.6%	9	43.4%	3	.7%	0	.1%	14	3.3%	1	14.6%	(54.6%)
Housing	20	20	-	-	-	-	-	-	-	-	-	-	7	32.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 069	5 220	2 514	25.0%	1 763	17.5%	408	7.8%	81	1.6%	4 766	91.3%	4 096	59.2%	(98.0%)
Planning and Development	-	-	-	-	-	-	6	-	-	-	6		-	-	-
Road Transport	10 069	5 220	2 514	25.0%	1 763	17.5%	402	7.7%	81	1.6%	4 760	91.2%	4 096	59.2%	(98.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	75	1 472	6	7.5%	1 432	1 909.6%	0	-	244	16.6%	1 682	114.3%	249	43.9%	(2.0%)
Electricity	20	1 417	1	3.4%	1 431	7 154.7%	-	-	241	17.0%	1 673	118.1%	234	32.6%	3.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	55	55	5	9.0%	1	2.3%	0	.5%	3	5.3%	9	17.1%	16	67.6%	(81.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	135 837	138 475	71 903	52.9%	56 611	41.7%	42 394	30.6%	35 017	25.3%	205 924	148.7%	24 233	73.2%	44.5%
Property rates, penalties and collection charges	11 633	11 621	1 232	10.6%	3 072	26.4%	2 098	18.1%	1 861	16.0%	8 263	71.1%	215	14.7%	763.8%
Service charges	70 258	68 511	11 385	16.2%	11 091	15.8%	10 920	15.9%	9 755	14.2%	43 151	63.0%	12 613	76.2%	(22.7%)
Other revenue	12 256	10 501	42 735	348.7%	28 283	230.8%	24 755	235.7%	23 122	220.2%	118 895	1 132.2%	4 661	81.5%	396.1%
Government - operating	30 682	30 804	12 921	42.1%	8 837	28.8%	392	1.3%	-	-	22 150	71.9%	2 544	95.8%	(100.0%)
Government - capital	10 399	15 996	3 359	32.3%	5 009	48.2%	4 011	25.1%	-	-	12 379	77.4%	3 938	54.6%	(100.0%)
Interest	608	1 042	270	44.4%	319	52.4%	217	20.8%	279	26.8%	1 085	104.1%	261	186.4%	6.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 586)	(129 651)	(68 266)	53.9%	(52 732)	41.7%	(38 125)	29.4%	(33 018)	25.5%	(192 140)	148.2%	(28 201)	89.0%	17.1%
Suppliers and employees	(126 143)	(129 024)	(66 768)	52.9%	(51 586)	40.9%	(36 559)	28.3%	(31 780)	24.6%	(186 693)	144.7%	(27 542)	88.3%	15.4%
Finance charges	(444)	(627)	(1 407)	317.1%	(1 145)	258.2%	(1 495)	238.4%	(1 238)	197.4%	(5 285)	842.8%	(530)	162.4%	133.7%
Transfers and grants	-	-	(92)	-	-	-	(71)	-	-	-	(163)	-	(130)	-	(100.0%)
Net Cash from/(used) Operating Activities	9 250	8 824	3 636	39.3%	3 880	41.9%	4 269	48.4%	1 999	22.6%	13 784	156.2%	(3 968)	(15.1%)	(150.4%)
Cash Flow from Investing Activities															
Receipts	444	477	25	5.6%	0	-	387	81.2%	36	7.5%	448	94.0%	193	334.7%	(81.4%)
Proceeds on disposal of PPE	34	66	25	73.4%	0	.5%	387	583.2%	34	51.7%	447	672.7%	192	292.0%	(82.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Decrease (increase) in non-current investments	410	410	-	-	-	-	-	-	2	.4%	2	.4%	-	-	(100.0%)
Payments	(10 704)	(17 301)	(2 545)	23.8%	(3 688)	34.5%	(684)	4.0%	(2 069)	12.0%	(8 986)	51.9%	(4 443)	56.8%	(53.4%)
Capital assets	(10 704)	(17 301)	(2 545)	23.8%	(3 688)	34.5%	(684)	4.0%	(2 069)	12.0%	(8 986)	51.9%	(4 443)	56.8%	(53.4%)
Net Cash from/(used) Investing Activities	(10 260)	(16 824)	(2 520)	24.6%	(3 688)	35.9%	(297)	1.8%	(2 033)	12.1%	(8 538)	50.7%	(4 250)	55.5%	(52.2%)
Cash Flow from Financing Activities															
Receipts	100	100	38	38.1%	11	11.0%	(27)	(27.5%)	17	16.9%	39	38.5%	66	184.5%	(74.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	100	38	38.1%	11	11.0%	(27)	(27.5%)	17	16.9%	39	38.5%	66	184.5%	(74.5%)
Payments	(1 105)	(1 192)	(340)	30.7%	(229)	20.7%	(316)	26.5%	(226)	18.9%	(1 111)	93.2%	(370)	94.4%	(39.1%)
Repayment of borrowing	(1 105)	(1 192)	(340)	30.7%	(229)	20.7%	(316)	26.5%	(226)	18.9%	(1 111)	93.2%	(370)	94.4%	(39.1%)
Net Cash from/(used) Financing Activities	(1 005)	(1 092)	(302)	30.0%	(218)	21.7%	(344)	31.5%	(209)	19.1%	(1 072)	98.2%	(304)	85.3%	(31.3%)
Net Increase/(Decrease) in cash held	(2 015)	(9 092)	815	(40.4%)	(27)	1.3%	3 629	(39.9%)	(243)	2.7%	4 173	(45.9%)	(8 522)	(1 330.3%)	(97.1%)
Cash/cash equivalents at the year begin:	(6 663)	(7 817)	8 895	(133.5%)	9 710	(145.7%)	9 683	(123.9%)	13 312	(170.3%)	8 895	(113.8%)	(5 079)	-	(362.1%)
Cash/cash equivalents at the year end:	(8 678)	(16 909)	9 710	(111.9%)	9 683	(111.6%)	13 312	(78.7%)	13 069	(77.3%)	13 069	(77.3%)	(13 601)	(1 229.6%)	(196.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 880	74.4%	444	8.5%	220	4.2%	672	12.9%	5 215	22.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	794	23.6%	285	8.5%	193	5.8%	2 089	62.1%	3 361	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	482	10.9%	295	6.7%	271	6.1%	3 364	76.3%	4 412	18.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	283	2.7%	225	2.1%	1 621	15.4%	8 406	79.8%	10 535	44.8%	-	-	-	-
Total By Income Source	5 439	23.1%	1 249	5.3%	2 305	9.8%	14 531	61.8%	23 523	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	974	88.1%	49	4.4%	14	1.3%	68	6.2%	1 106	4.7%	-	-	-	-
Commercial	2 879	57.1%	312	6.2%	168	3.3%	1 679	33.3%	5 039	21.4%	-	-	-	-
Households	1 421	18.6%	736	9.6%	542	7.1%	4 943	64.7%	7 642	32.5%	-	-	-	-
Other	165	1.7%	151	1.6%	1 580	16.2%	7 840	80.5%	9 736	41.4%	-	-	-	-
Total By Customer Group	5 439	23.1%	1 249	5.3%	2 305	9.8%	14 531	61.8%	23 523	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 104	9.8%	4 308	8.3%	4 151	8.0%	38 526	74.0%	52 089	86.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 149	100.0%	-	-	-	-	-	-	1 149	1.9%
Auditor-General	-	-	42	3.2%	230	17.8%	1 023	79.0%	1 294	2.1%
Other	2 783	46.6%	751	12.6%	216	3.6%	2 217	37.2%	5 967	9.9%
Total	9 036	14.9%	5 101	8.4%	4 597	7.6%	41 766	69.0%	60 500	100.0%

Contact Details

Municipal Manager	M P Nonjola	051 633 2441
Financial Manager	T Maseko	051 633 2696

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GARIEP (EC144)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	103 150	103 150	29 800	28.9%	24 903	24.1%	19 536	18.9%	24 041	23.3%	98 281	95.3%	13 387	85.8%	79.6%
Property rates	10 077	10 077	6 508	64.6%	811	8.0%	1 445	14.3%	460	4.6%	9 223	91.5%	15	74.5%	3 032.5%
Property rates - penalties and collection charges	1 144	1 144	-	-	49	4.3%	-	-	4	.3%	53	4.6%	849	79.2%	(99.6%)
Service charges - electricity revenue	25 142	25 142	3 753	14.9%	4 481	17.8%	2 452	9.8%	10 347	41.2%	21 033	83.7%	3 340	70.2%	209.8%
Service charges - water revenue	-	-	3 899	-	4 045	-	4 303	-	3 627	-	15 874	-	1 981	-	83.1%
Service charges - sanitation revenue	-	-	952	-	1 393	-	1 944	-	1 581	-	5 870	-	1 731	-	(8.7%)
Service charges - refuse revenue	11 792	11 792	3 623	30.7%	2 261	19.2%	1 999	17.0%	3 737	31.7%	11 620	98.5%	2 210	53.0%	69.1%
Service charges - other	-	-	-	-	15	-	-	-	-	-	15	-	-	-	-
Rental of facilities and equipment	365	365	11	3.0%	30	8.2%	25	6.8%	29	7.9%	94	25.9%	97	63.4%	(70.2%)
Interest earned - external investments	-	-	8	-	3	-	7	-	154	-	171	-	5	-	3 296.9%
Interest earned - outstanding debtors	5 825	5 825	1 051	18.0%	1 781	30.6%	638	11.0%	1 970	33.8%	5 440	93.4%	578	113.0%	240.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20	20	1	6.9%	3	14.7%	1	2.8%	2	8.0%	6	32.4%	1	128.7%	128.7%
Licences and permits	689	689	142	20.5%	142	20.5%	146	21.2%	115	16.7%	544	78.9%	139	123.8%	(17.3%)
Agency services	4 272	4 272	295	6.9%	235	5.5%	222	5.2%	154	3.6%	906	21.2%	105	17.7%	47.2%
Transfers recognised - operational	31 289	31 289	9 458	30.2%	9 512	30.4%	6 282	20.1%	1 568	5.0%	26 820	85.7%	-	41.5%	(100.0%)
Other own revenue	12 535	12 535	100	.8%	142	1.1%	74	.6%	294	2.3%	610	4.9%	2 339	427.3%	(87.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	122 121	122 121	12 353	10.1%	15 159	12.4%	14 226	11.6%	14 822	12.1%	56 560	46.3%	15 881	62.9%	(6.7%)
Employee related costs	35 007	35 007	7 612	21.7%	9 043	25.8%	7 310	20.9%	7 658	21.9%	31 622	90.3%	7 296	105.7%	5.0%
Remuneration of councillors	3 105	3 105	272	8.8%	771	24.8%	766	24.7%	852	27.4%	2 661	85.7%	1 014	107.7%	(16.0%)
Debt impairment	2 676	2 676	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 645	8 645	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	242	242	-	-	-	-	589	243.7%	-	-	589	243.7%	730	-	(100.0%)
Bulk purchases	22 578	22 578	-	-	939	4.2%	-	-	1 909	8.5%	2 848	12.6%	2 438	77.7%	(21.7%)
Other Materials	1 602	1 602	287	17.9%	193	12.1%	154	9.6%	580	36.2%	1 214	75.8%	292	42.0%	98.6%
Contracted services	3 350	3 350	1 280	38.2%	1 203	35.9%	969	28.9%	1 356	40.5%	4 807	143.5%	1 013	-	33.8%
Transfers and grants	8 034	8 034	6	.1%	1 196	14.9%	1 254	15.6%	534	6.7%	2 990	37.2%	743	-	(28.0%)
Other expenditure	36 881	36 881	2 896	7.9%	1 814	4.9%	3 185	8.6%	1 933	5.2%	9 828	26.6%	2 354	20.2%	(17.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 971)	(18 971)	17 447		9 745		5 310		9 219		41 721		(2 493)		
Transfers recognised - capital	10 427	10 427	5 275	50.6%	4 046	38.8%	-	-	-	-	9 321	89.4%	-	19.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 544)	(8 544)	22 722		13 791		5 310		9 219		51 042		(2 493)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 544)	(8 544)	22 722		13 791		5 310		9 219		51 042		(2 493)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 544)	(8 544)	22 722		13 791		5 310		9 219		51 042		(2 493)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 544)	(8 544)	22 722		13 791		5 310		9 219		51 042		(2 493)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	11 027	11 027	2 377	21.6%	3 824	34.7%	3 203	29.0%	701	6.4%	10 106	91.6%	4 896	68.8%	(85.7%)
National Government	10 427	10 427	2 377	22.8%	3 824	36.7%	3 203	30.7%	701	6.7%	10 106	96.9%	4 896	116.7%	(85.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 427	10 427	2 377	22.8%	3 824	36.7%	3 203	30.7%	701	6.7%	10 106	96.9%	4 896	116.7%	(85.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 027	11 027	2 377	21.6%	3 824	34.7%	3 203	29.0%	701	6.4%	10 106	91.6%	4 896	68.8%	(85.7%)
Governance and Administration	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 128	-	-	-	-	-	-	-	-	-	-	-	301	37.7%	(100.0%)
Community & Social Services	3 128	-	-	-	-	-	-	-	-	-	-	-	301	37.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 299	10 427	2 377	32.6%	3 824	52.4%	3 203	30.7%	701	6.7%	10 106	96.9%	4 595	84.2%	(84.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 299	10 427	2 377	32.6%	3 824	52.4%	3 203	30.7%	701	6.7%	10 106	96.9%	4 595	84.2%	(84.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	113 375	113 375	27 412	24.2%	33 155	29.2%	27 701	24.4%	10 093	8.9%	98 362	86.8%	17 086	104.8%	(40.9%)
Property rates, penalties and collection charges	11 019	11 019	1 149	10.4%	1 376	12.5%	880	8.0%	974	8.8%	4 379	39.7%	1 591	68.2%	(38.8%)
Service charges	36 934	36 934	4 990	13.5%	4 047	11.0%	6 168	16.7%	4 393	11.9%	19 598	53.1%	5 923	79.3%	(25.8%)
Other revenue	17 881	17 881	5 289	29.6%	16 349	91.4%	10 849	60.7%	4 246	23.7%	36 734	205.4%	8 857	663.8%	(52.1%)
Government - operating	31 289	31 289	12 592	40.2%	6 766	21.6%	5 719	18.3%	-	-	25 077	80.1%	-	87.6%	-
Government - capital	10 427	10 427	3 392	32.5%	4 046	38.8%	3 538	33.9%	-	-	10 976	105.3%	-	59.0%	-
Interest	5 825	5 825	-	-	571	9.8%	547	9.4%	481	8.3%	1 599	27.4%	716	34.2%	(32.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(110 800)	(110 800)	(25 329)	22.9%	(28 916)	26.1%	(23 720)	21.4%	(9 681)	8.7%	(87 646)	79.1%	(13 733)	61.6%	(29.5%)
Suppliers and employees	(102 524)	(102 524)	(25 329)	24.7%	(28 790)	28.1%	(23 720)	23.1%	(9 681)	9.4%	(87 520)	85.4%	(13 733)	61.6%	(29.5%)
Finance charges	(242)	(242)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 034)	(8 034)	-	-	(126)	1.6%	-	-	-	-	(126)	1.6%	-	-	-
Net Cash from/(used) Operating Activities	2 575	2 575	2 083	80.9%	4 239	164.6%	3 981	154.6%	412	16.0%	10 716	416.1%	3 354	(26.9%)	(87.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 427)	(10 427)	(2 377)	22.8%	(3 672)	35.2%	(4 423)	42.4%	(155)	1.5%	(10 627)	101.9%	(3 481)	-	(95.5%)
Capital assets	(10 427)	(10 427)	(2 377)	22.8%	(3 672)	35.2%	(4 423)	42.4%	(155)	1.5%	(10 627)	101.9%	(3 481)	-	(95.5%)
Net Cash from/(used) Investing Activities	(10 427)	(10 427)	(2 377)	22.8%	(3 672)	35.2%	(4 423)	42.4%	(155)	1.5%	(10 627)	101.9%	(3 481)	-	(95.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(894)	(894)	-	-	(192)	21.5%	-	-	(195)	21.9%	(388)	43.4%	-	-	(100.0%)
Repayment of borrowing	(894)	(894)	-	-	(192)	21.5%	-	-	(195)	21.9%	(388)	43.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(894)	(894)	-	-	(192)	21.5%	-	-	(195)	21.9%	(388)	43.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(8 746)	(8 746)	(294)	3.4%	375	(4.3%)	(442)	5.0%	62	(.7%)	(299)	3.4%	(128)	(.2%)	(148.2%)
Cash/cash equivalents at the year begin:	(67 958)	(67 958)	440	(.6%)	147	(.2%)	522	(.8%)	80	(.1%)	440	(.6%)	568	100.0%	(85.9%)
Cash/cash equivalents at the year end:	(76 704)	(76 704)	147	(.2%)	522	(.7%)	80	(.1%)	141	(.2%)	141	(.2%)	440	(.9%)	(67.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 415	4.5%	2 778	8.8%	2 256	7.2%	24 998	79.5%	31 446	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	603	8.1%	625	8.4%	354	4.7%	5 897	78.8%	7 480	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	204	3.8%	355	6.7%	221	4.1%	4 555	85.4%	5 334	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	484	3.0%	943	5.7%	477	2.9%	14 501	88.4%	16 405	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	501	2.6%	964	5.0%	477	2.5%	17 167	89.8%	19 110	21.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	129	1.5%	256	2.9%	448	5.1%	7 948	90.5%	8 781	9.9%	-	-	-	-
Total By Income Source	3 336	3.8%	5 921	6.7%	4 233	4.8%	75 065	84.8%	88 555	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	550	6.9%	880	11.0%	701	8.7%	5 890	73.4%	8 021	9.1%	-	-	-	-
Commercial	233	3.6%	299	4.6%	218	3.4%	5 720	88.4%	6 471	7.3%	-	-	-	-
Households	2 552	3.4%	4 742	6.4%	3 314	4.5%	63 455	85.7%	74 064	83.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 336	3.8%	5 921	6.7%	4 233	4.8%	75 065	84.8%	88 555	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 851	5.7%	2 011	4.1%	1 518	3.1%	43 231	87.1%	49 611	63.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	288	5.3%	277	5.1%	314	5.8%	4 556	83.8%	5 435	7.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	448	3.8%	403	3.4%	447	3.8%	10 540	89.0%	11 839	15.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	102	1.9%	331	6.1%	1 100	20.2%	3 914	71.9%	5 447	7.0%
Auditor-General	47	.9%	35	.7%	98	1.9%	4 869	96.4%	5 049	6.5%
Other	-	-	-	-	735	100.0%	-	-	735	.9%
Total	3 737	4.8%	3 057	3.9%	4 212	5.4%	67 110	85.9%	78 116	100.0%

Contact Details

Municipal Manager	Thembinkosi Mawonga	051 653 0595
Financial Manager	L M Mosala	051 653 1777

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	319 652	325 719	89 766	28.1%	81 067	25.4%	81 611	25.1%	9 011	2.8%	261 454	80.3%	23 664	84.0%	(61.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 495	54 233	1 987	4.9%	14 027	34.6%	10 518	19.4%	-	-	26 532	48.9%	(4 455)	54.6%	(100.0%)
Service charges - sanitation revenue	15 450	12 880	-	-	2 752	17.8%	(622)	(4.8%)	-	-	2 130	16.5%	(8 818)	26.8%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	950	-	2 803	-	3 753	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 394	4 353	941	39.3%	1 195	49.9%	503	11.6%	1 262	29.0%	3 901	89.6%	1 066	93.6%	18.3%
Interest earned - outstanding debtors	4 214	4 214	-	-	378	9.0%	499	11.8%	-	-	877	20.8%	1 695	89.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	1 072	1 012	-	-	-	-	-	-	-	1 012	94.3%	-	-	-
Transfers recognised - operational	254 204	245 989	81 281	32.0%	66 395	26.1%	69 570	28.3%	4 131	1.7%	221 377	90.0%	32 521	84.3%	(87.3%)
Other own revenue	2 895	2 977	4 545	157.0%	(3 680)	(127.1%)	193	6.5%	815	27.4%	1 873	62.9%	1 655	678.6%	(50.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	478 908	509 603	79 661	16.6%	113 232	23.6%	91 085	17.9%	92 978	18.2%	376 957	74.0%	138 297	88.9%	(32.8%)
Employee related costs	149 844	159 256	33 680	22.5%	49 563	33.1%	33 134	20.8%	35 954	22.6%	152 331	95.7%	31 757	97.0%	13.2%
Remuneration of councillors	5 690	5 743	1 230	21.6%	1 237	21.7%	1 240	21.6%	1 538	26.8%	5 246	91.3%	1 230	95.3%	25.0%
Debt impairment	26 091	37 603	-	-	2 144	8.2%	-	-	-	-	2 144	5.7%	(31 286)	6.9%	(100.0%)
Depreciation and asset impairment	46 357	46 857	3 760	8.1%	7 520	16.2%	11 280	24.1%	11 280	24.1%	33 841	72.2%	11 203	97.5%	.7%
Finance charges	4 121	2 752	251	6.1%	175	4.2%	169	6.1%	169	6.1%	763	27.7%	1 803	87.6%	(90.6%)
Bulk purchases	5 069	3 769	-	-	-	-	-	-	1 730	45.9%	1 730	45.9%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 698	44 762	5 704	14.7%	7 571	19.6%	8 516	19.0%	2 229	5.0%	24 020	53.7%	6 851	138.9%	(67.5%)
Transfers and grants	89 730	81 244	15 111	16.8%	18 421	20.5%	17 277	21.3%	2 028	2.5%	52 837	65.0%	33 306	89.0%	(93.9%)
Other expenditure	112 980	127 288	19 924	17.6%	26 602	23.5%	19 468	15.3%	38 050	29.9%	104 044	81.7%	83 434	102.2%	(54.4%)
Loss on disposal of PPE	328	328	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(159 256)	(183 884)	10 105		(32 166)		(9 474)		(83 968)		(115 503)		(114 633)		
Transfers recognised - capital	209 478	273 116	20 521	9.8%	55 957	26.7%	43 636	16.0%	75 910	27.8%	196 024	71.8%	56 285	93.9%	34.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 222	89 232	30 626		23 791		34 162		(8 058)		80 521		(58 348)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 222	89 232	30 626		23 791		34 162		(8 058)		80 521		(58 348)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 222	89 232	30 626		23 791		34 162		(8 058)		80 521		(58 348)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 222	89 232	30 626		23 791		34 162		(8 058)		80 521		(58 348)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	120 336	190 255	11 449	9.5%	26 081	21.7%	19 228	10.1%	30 283	15.9%	87 041	45.7%	26 366	111.5%	14.9%
National Government	114 601	137 353	11 392	9.9%	24 040	21.0%	18 763	13.7%	29 509	21.5%	83 704	60.9%	25 745	142.5%	14.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 601	137 353	11 392	9.9%	24 040	21.0%	18 763	13.7%	29 509	21.5%	83 704	60.9%	25 745	142.7%	14.6%
Borrowing	-	10 000	-	-	-	-	124	1.2%	141	1.4%	265	2.7%	-	-	(100.0%)
Internally generated funds	-	8 930	58	-	2 041	-	341	3.8%	633	7.1%	3 072	34.4%	621	21.7%	1.8%
Public contributions and donations	5 735	33 973	-	-	-	-	-	-	-	-	-	-	-	16.0%	-
Capital Expenditure Standard Classification	120 336	190 255	11 449	9.5%	26 081	21.7%	19 228	10.1%	30 283	15.9%	87 041	45.7%	26 366	111.5%	14.9%
Governance and Administration	1 835	1 151	12	.7%	227	12.4%	322	27.9%	172	15.0%	733	63.7%	100	59.3%	72.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	250	-	-	-	-	-	-	-	-	-	-	(6)	64.5%	(100.0%)
Corporate Services	1 585	901	12	.8%	227	14.3%	322	35.7%	172	19.1%	733	81.4%	106	56.8%	63.0%
Community and Public Safety	700	780	-	-	1	.2%	-	-	462	59.3%	464	59.4%	-	344.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	700	700	-	-	1	.2%	-	-	462	66.1%	464	66.2%	-	168.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	117 801	188 325	11 437	9.7%	25 853	21.9%	18 906	10.0%	29 648	15.7%	85 844	45.6%	26 266	111.5%	12.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	74 819	163 286	9 781	13.1%	23 935	32.0%	17 627	10.8%	28 410	17.4%	79 753	48.8%	22 365	119.8%	27.0%
Waste Water Management	42 982	25 038	1 656	3.9%	1 918	4.5%	1 279	5.1%	1 238	4.9%	6 091	24.3%	3 901	85.0%	(68.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	548 510	659 573	218 895	39.9%	255 242	46.5%	223 062	33.8%	102 633	15.6%	799 832	121.3%	150 652	215 376.2%	(31.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	78 220	6 562	-	-	-	-	-	-	869	13.2%	869	13.2%	-	-	(100.0%)
Other revenue	4 214	257 076	304	7.2%	547	13.0%	473	.2%	7 547	2.9%	8 872	3.5%	3	53 514.9%	244 146.1%
Government - operating	254 204	218 631	167 716	66.0%	168 964	66.5%	112 462	51.4%	20 829	9.5%	469 971	215.0%	92 323	216 493.6%	(77.4%)
Government - capital	209 478	174 629	50 780	24.2%	85 164	40.7%	110 050	63.0%	73 343	42.0%	319 337	182.9%	57 863	218 301.4%	26.8%
Interest	2 394	2 675	95	4.0%	567	23.7%	76	2.9%	44	1.7%	783	29.3%	463	117 205.7%	(90.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(443 268)	(736 015)	(204 043)	46.0%	(228 502)	51.5%	(195 465)	26.6%	(86 087)	11.7%	(714 098)	97.0%	(156 347)	329 876.6%	(44.9%)
Suppliers and employees	(349 417)	(736 015)	(188 582)	54.0%	(210 081)	60.1%	(177 838)	24.2%	(44 642)	6.1%	(621 143)	84.4%	(118 634)	282 345.9%	(62.4%)
Finance charges	(4 121)	-	(350)	8.5%	-	-	(350)	-	-	-	(701)	-	-	-	-
Transfers and grants	(89 730)	-	(15 111)	16.8%	(18 421)	20.5%	(17 277)	-	(41 445)	-	(92 254)	-	(37 712)	491 118.0%	9.9%
Net Cash from/(used) Operating Activities	105 242	(76 442)	14 852	14.1%	26 740	25.4%	27 597	(36.1%)	16 545	(21.6%)	85 734	(112.2%)	(5 694)	51 316.7%	(390.6%)
Cash Flow from Investing Activities															
Receipts	231	0	86	37.0%	81	35.1%	72	3 576 450.0%	58	2 919 800.0%	297	14 825 800.0%	84	-	(30.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	0	86	-	81	-	72	7 152 900.0%	58	5 839 600.0%	297	29 651 600.0%	84	-	(30.8%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	231	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 336)	(85 935)	(16 073)	13.4%	(25 829)	21.5%	(19 228)	22.4%	(30 283)	35.2%	(91 413)	106.4%	(28 897)	55 374.5%	4.8%
Capital assets	(120 336)	(85 935)	(16 073)	13.4%	(25 829)	21.5%	(19 228)	22.4%	(30 283)	35.2%	(91 413)	106.4%	(28 897)	55 374.5%	4.8%
Net Cash from/(used) Investing Activities	(120 105)	(85 935)	(15 987)	13.3%	(25 748)	21.4%	(19 156)	22.3%	(30 225)	35.2%	(91 116)	106.0%	(28 813)	55 143.8%	4.9%
Cash Flow from Financing Activities															
Receipts	-	(167)	-	-	-	-	-	-	5 000	(2 995.6%)	5 000	(2 995.6%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	5 000	-	5 000	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	(167)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 001)	(360)	(216)	21.6%	-	-	(216)	60.0%	-	-	(431)	120.0%	-	117 851.6%	-
Repayment of borrowing	(1 001)	(360)	(216)	21.6%	-	-	(216)	60.0%	-	-	(431)	120.0%	-	117 851.6%	-
Net Cash from/(used) Financing Activities	(1 001)	(526)	(216)	21.6%	-	-	(216)	41.0%	5 000	(949.7%)	4 569	(867.8%)	-	117 851.6%	(100.0%)
Net Increase/(Decrease) in cash held	(15 864)	(162 903)	(1 351)	8.5%	992	(6.3%)	8 225	(5.0%)	(8 679)	5.3%	(814)	.5%	(34 507)	1 476 351.1%	(74.8%)
Cash/cash equivalents at the year begin:	(33 116)	38 223	3 000	(9.1%)	1 649	(5.0%)	2 641	6.9%	10 866	28.4%	3 000	7.8%	51 281	1 987 156.4%	(78.8%)
Cash/cash equivalents at the year end:	(48 980)	(124 680)	1 649	(3.4%)	2 641	(5.4%)	10 866	(8.7%)	2 187	(1.8%)	2 187	(1.8%)	16 774	2 326 512.5%	(87.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	637	8.2%	554	7.1%	496	6.4%	6 089	78.3%	7 775	67.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10	17.1%	15	26.4%	1	1.7%	31	54.9%	57	.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	785	21.5%	-	-	-	-	2 869	78.5%	3 653	31.8%	-	-	-	-
Total By Income Source	1 431	12.5%	569	5.0%	497	4.3%	8 989	78.3%	11 486	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	62	8.6%	85	11.7%	105	14.4%	476	65.3%	728	6.3%	-	-	-	-
Commercial	91	9.3%	59	6.1%	38	3.9%	784	80.7%	972	8.5%	-	-	-	-
Households	494	8.1%	424	6.9%	354	5.8%	4 860	79.3%	6 132	53.4%	-	-	-	-
Other	785	21.5%	-	-	-	-	2 869	78.5%	3 653	31.8%	-	-	-	-
Total By Customer Group	1 431	12.5%	569	5.0%	497	4.3%	8 989	78.3%	11 486	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 833	40.5%	2 595	13.4%	3 802	19.6%	5 129	26.5%	19 358	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 833	40.5%	2 595	13.4%	3 802	19.6%	5 129	26.5%	19 358	100.0%

Contact Details

Municipal Manager	Mr Z A Williams	045 979 3006
Financial Manager	Mr Jonathan Jackson	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	221 194	194 542	71 806	32.5%	56 428	25.5%	15 236	7.8%	8 370	4.3%	151 840	78.0%	6 983	77.3%	19.9%
Property rates	12 000	12 000	1 916	16.0%	2 963	24.7%	5 529	46.1%	1 948	16.2%	12 356	103.0%	2 850	108.7%	(31.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	845	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	845	-	91	10.7%	33	3.9%	45	-	156	-	325	-	74	38.5%	109.5%
Rental of facilities and equipment	-	512	3	-	59	-	4	.9%	9	1.8%	76	14.9%	74	-	(87.6%)
Interest earned - external investments	2 500	2 500	794	31.8%	588	23.5%	632	25.3%	834	33.4%	2 848	113.9%	765	88.1%	9.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	800	800	85	10.6%	81	10.1%	78	9.7%	64	8.0%	307	38.4%	99	51.6%	(35.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 168	3 168	787	24.8%	722	22.8%	802	25.3%	784	24.7%	3 096	97.7%	776	97.1%	1.0%
Transfers recognised - operational	157 076	157 076	63 710	40.6%	50 631	32.2%	-	-	-	-	114 341	72.8%	-	105.8%	-
Other own revenue	44 805	10 403	4 420	9.9%	1 350	3.0%	8 146	78.3%	4 575	44.0%	18 491	177.8%	2 344	20.9%	95.2%
Gains on disposal of PPE	-	7 238	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	102 919	179 185	50 835	49.4%	32 770	31.8%	36 738	20.5%	49 578	27.7%	169 921	94.8%	44 848	134.0%	10.5%
Employee related costs	87 050	115 328	17 571	20.2%	17 766	20.4%	18 058	15.7%	17 989	15.6%	71 384	61.9%	15 881	74.6%	13.3%
Remuneration of councillors	15 869	16 917	3 888	24.5%	3 849	24.3%	3 927	23.2%	4 876	28.8%	16 539	97.8%	3 817	-	27.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	424	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	864	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	45 552	29 376	-	11 155	-	14 753	32.4%	26 714	58.6%	81 997	180.0%	25 149	227.4%	6.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	118 275	15 357	20 971		23 658		(21 502)		(41 208)		(18 081)		(37 864)		
Transfers recognised - capital	55 594	-	13 000	23.4%	2 000	3.6%	-	-	-	-	15 000	-	-	2 039.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	173 869	15 357	33 971		25 658		(21 502)		(41 208)		(3 081)		(37 864)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	173 869	15 357	33 971		25 658		(21 502)		(41 208)		(3 081)		(37 864)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	173 869	15 357	33 971		25 658		(21 502)		(41 208)		(3 081)		(37 864)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	173 869	15 357	33 971		25 658		(21 502)		(41 208)		(3 081)		(37 864)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	119 976	119 969	22 946	19.1%	22 355	18.6%	24 719	20.6%	29 947	25.0%	99 967	83.3%	38 602	70.4%	(22.4%)
National Government	69 382	-	7 387	10.6%	5 968	8.6%	9 938	-	8 433	-	31 726	-	8 389	74.1%	.5%
Provincial Government	50 594	50 594	15 559	30.8%	16 386	32.4%	14 781	29.2%	21 413	42.3%	68 140	134.7%	30 213	68.7%	(29.1%)
District Municipality	-	-	-	-	-	-	-	-	102	-	102	-	-	-	(100.0%)
Other transfers and grants	-	22 882	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	119 976	73 476	22 946	19.1%	22 355	18.6%	24 719	33.6%	29 947	40.8%	99 967	136.1%	38 602	70.4%	(22.4%)
Borrowing	-	46 493	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	119 976	119 969	22 946	19.1%	22 355	18.6%	24 706	20.6%	29 947	25.0%	99 954	83.3%	38 602	70.4%	(22.4%)
Governance and Administration	2 900	2 900	196	6.8%	1 488	51.3%	93	3.2%	102	3.5%	1 878	64.8%	638	55.1%	(84.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 900	2 900	196	6.8%	1 488	51.3%	93	3.2%	102	3.5%	1 878	64.8%	638	55.1%	(84.1%)
Community and Public Safety	7 100	7 100	1 335	18.8%	1 528	21.5%	2 177	30.7%	1 683	23.7%	6 722	94.7%	362	35.1%	364.4%
Community & Social Services	7 100	7 100	1 335	18.8%	1 528	21.5%	2 177	30.7%	1 683	23.7%	6 722	94.7%	362	35.1%	364.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 382	12 882	3 452	33.3%	966	9.3%	1 924	14.9%	3 874	30.1%	10 216	79.3%	4 865	43.6%	(20.4%)
Planning and Development	10 382	12 882	3 452	33.3%	966	9.3%	1 924	14.9%	3 874	30.1%	10 216	79.3%	4 865	43.6%	(20.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	99 594	97 087	17 963	18.0%	18 373	18.4%	20 512	21.1%	24 289	25.0%	81 137	83.6%	32 737	83.3%	(25.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	99 594	97 087	17 963	18.0%	18 373	18.4%	20 512	21.1%	24 289	25.0%	81 137	83.6%	32 737	83.3%	(25.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	296 788	297 800	84 806	28.6%	77 928	26.3%	92 716	31.1%	8 370	2.8%	263 820	88.6%	7 083	74.3%	18.2%
Property rates, penalties and collection charges	12 000	12 000	1 916	16.0%	2 963	24.7%	5 529	46.1%	1 948	16.2%	12 356	103.0%	2 850	108.7%	(31.7%)
Service charges	-	845	91	-	33	-	45	5.3%	156	18.5%	325	38.5%	74	-	109.5%
Other revenue	69 618	69 786	5 296	7.6%	2 213	3.2%	9 031	12.9%	5 431	7.8%	21 972	31.5%	3 394	19.2%	60.1%
Government - operating	157 076	157 076	63 710	40.6%	50 631	32.2%	41 885	26.7%	-	-	156 226	99.5%	-	105.8%	-
Government - capital	55 594	55 594	13 000	23.4%	21 500	38.7%	35 594	64.0%	-	-	70 094	126.1%	-	87.8%	-
Interest	2 500	2 500	794	31.8%	588	23.5%	632	25.3%	834	33.4%	2 848	113.9%	765	88.1%	9.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(176 776)	(118 616)	(21 001)	11.9%	(24 757)	14.0%	(21 901)	18.5%	(35 406)	29.8%	(103 064)	86.9%	(29 970)	34.9%	18.1%
Suppliers and employees	(176 676)	(111 652)	(21 001)	11.9%	(24 757)	14.0%	(21 901)	19.6%	(35 406)	31.7%	(103 064)	92.3%	(29 970)	35.0%	18.1%
Finance charges	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(6 964)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	120 012	179 185	63 805	53.2%	53 171	44.3%	70 815	39.5%	(27 036)	(15.1%)	160 755	89.7%	(22 887)	(5 282.7%)	18.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(119 976)	(50 582)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(119 976)	(50 582)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(119 976)	(50 582)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(497)	(497)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(497)	(497)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(497)	(497)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(460)	128 106	63 805	(13 859.3%)	53 171	(11 549.3%)	70 815	55.3%	(27 036)	(21.1%)	160 755	125.5%	(22 887)	508.6%	18.1%
Cash/cash equivalents at the year begin:	460	-	-	-	63 805	13 861.6%	116 976	-	187 791	-	-	-	141 430	-	32.8%
Cash/cash equivalents at the year end:	(0)	128 106	63 805	(82 864 106.5%)	116 976	(151 916 755.8%)	187 791	146.6%	160 755	125.5%	160 755	125.5%	118 544	508.6%	35.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	81	.2%	90	.2%	359	.8%	42 838	98.8%	43 368	100.0%	-	-	-	-
Total By Income Source	81	.2%	90	.2%	359	.8%	42 838	98.8%	43 368	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12	.1%	6	.1%	6	.1%	8 360	99.7%	8 385	19.3%	-	-	-	-
Commercial	(50)	(.2%)	26	.1%	24	.1%	20 333	100.0%	20 333	46.9%	-	-	-	-
Households	119	.8%	58	.4%	329	2.2%	14 145	96.5%	14 651	33.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	81	.2%	90	.2%	359	.8%	42 838	98.8%	43 368	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mluleki Fihlani	039 252 0644
Financial Manager	Mr T L Madlikizela	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	108 758	108 758	72 350	66.5%	28 764	26.4%	1 214	1.1%	1 196	1.1%	103 524	95.2%	20	99.5%	5 899.4%
Property rates	4 759	4 759	-	-	(0)	-	-	-	(43)	(.9%)	(43)	(.9%)	(5)	(.4%)	801.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	524	524	129	24.6%	179	34.1%	120	22.9%	118	22.5%	545	104.1%	59	-	99.1%
Service charges - other	-	-	1	-	2	-	-	-	-	-	3	-	-	1.2%	-
Rental of facilities and equipment	91	91	20	22.0%	(152)	(167.9%)	(94)	(103.7%)	(45)	(50.0%)	(272)	(299.6%)	(21)	(538.8%)	119.6%
Interest earned - external investments	-	-	0	-	0	-	0	-	0	-	1	-	0	-	65.8%
Interest earned - outstanding debtors	564	564	-	-	-	-	-	-	-	-	-	-	-	74.6%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	48	48	4	7.5%	5	10.2%	25	51.5%	1	1.2%	34	70.4%	5	66.4%	(87.5%)
Licences and permits	998	998	390	39.0%	507	50.8%	632	63.3%	443	44.3%	1 972	197.5%	5	76.5%	9 332.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100 018	100 018	71 790	71.8%	28 137	28.1%	516	.5%	702	.7%	101 145	101.1%	(40)	110.3%	(1 870.1%)
Other own revenue	1 756	1 756	16	.9%	87	5.0%	14	.8%	21	1.2%	139	7.9%	16	8.5%	30.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	185 522	185 522	15 630	8.4%	30 045	16.2%	13 199	7.1%	20 378	11.0%	79 253	42.7%	19 161	51.5%	6.4%
Employee related costs	49 484	49 484	6 303	12.7%	10 885	22.0%	5 312	10.7%	8 005	16.2%	30 506	61.6%	8 722	115.1%	(8.2%)
Remuneration of councillors	10 253	10 253	1 241	12.1%	1 630	15.9%	1 151	11.2%	1 658	16.2%	5 680	55.4%	660	6.4%	151.2%
Debt impairment	32 308	32 308	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 584	10 584	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	329	329	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	2	-	23	-	-	-	-	-	25	-	-	-	-
Contracted services	342	342	-	-	1 478	432.5%	-	-	-	-	1 478	432.5%	2 184	413.2%	(100.0%)
Transfers and grants	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	78 723	78 723	8 084	10.3%	16 029	20.4%	6 736	8.6%	10 716	13.6%	41 564	52.8%	7 595	95.7%	41.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 764)	(76 764)	56 720		(1 281)		(11 986)		(19 183)		24 271		(19 141)		
Transfers recognised - capital	31 998	31 998	23 330	72.9%	-	-	-	-	-	-	23 330	72.9%	-	99.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(43 466)	(43 466)	80 050		(1 281)		(11 986)		(19 183)		47 601		(19 141)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(43 466)	(43 466)	80 050		(1 281)		(11 986)		(19 183)		47 601		(19 141)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(43 466)	(43 466)	80 050		(1 281)		(11 986)		(19 183)		47 601		(19 141)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(43 466)	(43 466)	80 050		(1 281)		(11 986)		(19 183)		47 601		(19 141)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	33 298	33 298	1 379	4.1%	4 336	13.0%	-	-	3 847	11.6%	9 562	28.7%	395	-	874.5%
National Government	31 998	31 998	1 379	4.3%	4 336	13.6%	-	-	3 847	12.0%	9 562	29.9%	395	-	874.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 998	31 998	1 379	4.3%	4 336	13.6%	-	-	3 847	12.0%	9 562	29.9%	395	-	874.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 298	33 298	1 379	4.1%	4 336	13.0%	-	-	3 847	11.6%	9 562	28.7%	395	-	874.5%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 298	33 298	1 379	4.1%	4 336	13.0%	-	-	3 847	11.6%	9 562	28.7%	395	-	874.5%
Planning and Development	-	-	1 379	-	4 336	-	-	-	3 847	-	9 562	-	395	-	874.5%
Road Transport	33 298	33 298	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	139 583	139 583	49 361	35.4%	35 563	25.5%	41 679	29.9%	946	.7%	127 549	91.4%	1 103	118.0%	(14.2%)
Property rates, penalties and collection charges	6 086	6 086	692	11.4%	669	11.0%	592	9.7%	159	2.6%	2 113	34.7%	767	83.5%	(79.3%)
Service charges	611	611	55	9.0%	97	15.8%	89	14.5%	49	8.0%	289	47.3%	115	124.8%	(57.6%)
Other revenue	306	306	62	20.4%	152	49.7%	77	25.2%	25	8.1%	316	103.4%	108	19.5%	(77.1%)
Government - operating	100 018	100 018	37 833	37.8%	25 443	25.4%	25 737	25.7%	713	.7%	89 727	89.7%	112	124.2%	536.8%
Government - capital	31 998	31 998	10 718	33.5%	9 202	28.8%	15 184	47.5%	-	-	35 104	109.7%	-	115.5%	-
Interest	564	564	0	.1%	0	-	0	-	0	-	1	.1%	0	164.1%	(13.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 697)	(133 697)	(19 488)	14.6%	(34 732)	26.0%	(25 103)	18.8%	(21 490)	16.1%	(100 813)	75.4%	(30 906)	104.3%	(30.5%)
Suppliers and employees	(133 368)	(133 368)	(19 488)	14.6%	(34 732)	26.0%	(25 103)	18.8%	(21 490)	16.1%	(100 813)	75.6%	(30 906)	104.3%	(30.5%)
Finance charges	(329)	(329)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 886	5 886	29 874	507.5%	832	14.1%	16 576	281.6%	(20 544)	(349.0%)	26 737	454.2%	(29 803)	283.0%	(31.1%)
Cash Flow from Investing Activities															
Receipts	-	-	(24 096)	-	(3 842)	-	(3 722)	-	11 311	-	(20 349)	-	6 166	(50.9%)	83.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(583)	-	(1 667)	-	(103)	-	(1 110)	-	(3 464)	-	(749)	(40.6%)	48.2%
Decrease (increase) in non-current investments	-	-	(23 513)	-	(2 175)	-	(3 619)	-	12 421	-	(16 886)	-	6 916	(45.5%)	79.6%
Payments	(31 998)	(31 998)	(4 840)	15.1%	1 466	(4.6%)	-	-	-	-	(3 374)	10.5%	2 945	1 787.8%	(100.0%)
Capital assets	(31 998)	(31 998)	(4 840)	15.1%	1 466	(4.6%)	-	-	-	-	(3 374)	10.5%	2 945	1 787.8%	(100.0%)
Net Cash from/(used) Investing Activities	(31 998)	(31 998)	(28 936)	90.4%	(2 376)	7.4%	(3 722)	11.6%	11 311	(35.3%)	(23 723)	74.1%	9 111	221.1%	24.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(26 112)	(26 112)	938	(3.6%)	(1 545)	5.9%	12 853	(49.2%)	(9 233)	35.4%	3 013	(11.5%)	(20 692)	456.7%	(55.4%)
Cash/cash equivalents at the year begin:	19 099	19 099	2 960	15.5%	3 898	20.4%	2 353	12.3%	15 207	79.6%	2 960	15.5%	33 173	338.2%	(54.2%)
Cash/cash equivalents at the year end:	(7 013)	(7 013)	3 898	(55.6%)	2 353	(33.6%)	15 207	(216.8%)	5 973	(85.2%)	5 973	(85.2%)	12 481	421.6%	(52.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr F Guleni (Acting)	047 564 1208
Financial Manager	Mr C Mbilini (acting)	047 564 1158

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	210 547	223 587	75 322	35.8%	63 927	30.4%	52 719	23.6%	4 712	2.1%	196 680	88.0%	5 333	90.2%	(11.6%)
Property rates	5 005	5 005	-	-	-	-	36	.7%	(6)	(.1%)	30	.6%	(12)	3.6%	(48.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	200	200	15	7.7%	16	7.9%	47	23.7%	46	23.1%	125	62.4%	30	67.0%	55.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	165	165	9	5.6%	7	4.2%	16	9.5%	9	5.3%	41	24.6%	6	-	37.5%
Interest earned - external investments	5 000	5 000	1 431	28.6%	1 016	20.3%	207	4.1%	562	11.2%	3 216	64.3%	1 124	101.6%	(50.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	50	9	18.9%	20	40.8%	10	20.5%	5	9.8%	45	90.0%	10	16.5%	(49.0%)
Licences and permits	6 500	6 500	945	14.5%	480	7.4%	1 025	15.8%	813	12.5%	3 263	50.2%	1 037	69.9%	(21.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	173 502	186 230	68 426	39.4%	56 549	32.6%	50 050	26.9%	16	-	175 040	94.0%	94	98.5%	(83.3%)
Other own revenue	20 125	20 438	4 486	22.3%	5 839	29.0%	1 328	6.5%	3 267	16.0%	14 921	73.0%	3 044	53.6%	7.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	304 967	323 007	41 066	13.5%	32 626	10.7%	44 639	13.8%	56 547	17.5%	174 878	54.1%	50 997	75.0%	10.9%
Employee related costs	80 928	80 928	19 557	24.2%	14 525	17.9%	22 577	27.9%	22 830	28.2%	79 490	98.2%	19 334	98.4%	18.1%
Remuneration of councillors	16 174	16 174	4 031	24.9%	2 764	17.1%	3 891	24.1%	4 965	30.7%	15 650	96.8%	4 050	108.3%	22.6%
Debt impairment	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	34 598	34 598	2 802	8.1%	2 625	7.6%	5 742	16.6%	14 641	42.3%	25 810	74.6%	5 680	27.3%	157.8%
Finance charges	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	16 846	23 346	-	-	-	-	433	1.9%	-	-	433	1.9%	-	10.9%	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 720	3 720	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	149 097	160 741	14 675	9.8%	12 713	8.5%	11 996	7.5%	14 110	8.8%	53 494	33.3%	21 933	103.2%	(35.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94 420)	(99 420)	34 256		31 301		8 080		(51 835)		21 802		(45 664)		
Transfers recognised - capital	56 324	61 324	-	-	-	-	-	-	-	-	-	-	-	51.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38 096)	(38 096)	34 256		31 301		8 080		(51 835)		21 802		(45 664)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38 096)	(38 096)	34 256		31 301		8 080		(51 835)		21 802		(45 664)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38 096)	(38 096)	34 256		31 301		8 080		(51 835)		21 802		(45 664)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38 096)	(38 096)	34 256		31 301		8 080		(51 835)		21 802		(45 664)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	86 102	72 102	21 290	24.7%	10 150	11.8%	7 965	11.0%	12 866	17.8%	52 271	72.5%	20 762	61.9%	(38.0%)
National Government	56 324	72 102	20 127	35.7%	10 150	18.0%	7 965	11.0%	12 866	17.8%	51 109	70.9%	19 470	73.7%	(33.9%)
Provincial Government	4 000	-	996	24.9%	-	-	-	-	-	-	996	-	-	.5%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	25 778	-	166	.6%	-	-	-	-	-	-	166	-	1 292	-	(100.0%)
Transfers recognised - capital	86 102	72 102	21 290	24.7%	10 150	11.8%	7 965	11.0%	12 866	17.8%	52 271	72.5%	20 762	61.9%	(38.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	86 102	72 102	21 290	24.7%	10 150	11.8%	7 965	11.0%	12 866	17.8%	52 271	72.5%	20 762	61.9%	(38.0%)
Governance and Administration	11 495	11 495	308	2.7%	378	3.3%	3 015	26.2%	1 065	9.3%	4 767	41.5%	471	67.2%	126.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	49.6%	-
Budget & Treasury Office	3 600	3 600	-	-	-	-	2 544	70.7%	709	19.7%	3 252	90.3%	-	-	(100.0%)
Corporate Services	7 895	7 895	308	3.9%	378	4.8%	471	6.0%	357	4.5%	1 514	19.2%	471	102.5%	(24.2%)
Community and Public Safety	460	685	-	-	-	-	36	5.2%	166	24.2%	201	29.4%	76	69.7%	116.6%
Community & Social Services	-	225	-	-	-	-	-	-	-	-	-	-	-	40.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	460	460	-	-	-	-	36	7.8%	166	36.0%	201	43.8%	62	171.2%	165.3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	14	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 922	59 922	19 886	36.2%	9 772	17.8%	4 914	8.2%	11 635	19.4%	46 208	77.1%	20 215	62.6%	(42.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	54 922	59 922	19 886	36.2%	9 772	17.8%	4 914	8.2%	11 635	19.4%	46 208	77.1%	20 215	62.7%	(42.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 225	-	1 095	5.7%	-	-	-	-	-	-	1 095	-	-	8.3%	-
Electricity	19 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	225	-	1 095	488.0%	-	-	-	-	-	-	1 095	-	-	8.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	266 219	279 261	75 328	28.3%	63 803	24.0%	54 901	19.7%	5 383	1.9%	199 414	71.4%	5 135	89.2%	4.8%
Property rates, penalties and collection charges	5 005	5 005	698	13.9%	431	8.6%	77	1.5%	126	2.5%	1 332	26.6%	514	43.8%	(75.5%)
Service charges	200	200	23	11.5%	26	13.1%	27	13.7%	31	15.8%	108	54.0%	16	45.7%	92.8%
Other revenue	22 188	21 502	5 418	24.4%	6 348	28.6%	4 536	21.1%	4 885	22.7%	21 187	98.5%	4 183	156.9%	16.8%
Government - operating	173 502	186 230	68 426	39.4%	56 549	32.6%	50 050	26.9%	16	-	175 040	94.0%	144	98.5%	(89.1%)
Government - capital	60 324	61 324	-	-	-	-	-	-	-	-	-	-	-	51.2%	-
Interest	5 000	5 000	763	15.3%	449	9.0%	211	4.2%	325	6.5%	1 748	35.0%	278	75.1%	16.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(180 769)	(193 810)	(50 839)	28.1%	(53 292)	29.5%	(48 220)	24.9%	(53 851)	27.8%	(206 203)	106.4%	(49 378)	97.7%	9.1%
Suppliers and employees	(177 049)	(190 090)	(50 839)	28.7%	(53 292)	30.1%	(48 220)	25.4%	(53 851)	28.3%	(206 203)	108.5%	(49 378)	97.7%	9.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 720)	(3 720)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	85 450	85 451	24 488	28.7%	10 511	12.3%	6 681	7.8%	(48 469)	(56.7%)	(6 789)	(7.9%)	(44 243)	72.7%	9.6%
Cash Flow from Investing Activities															
Receipts	-	-	(19 895)	-	12 122	-	(17 348)	-	9 732	-	(15 389)	-	43 745	-	(77.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(19 895)	-	12 122	-	(17 348)	-	9 732	-	(15 389)	-	43 745	-	(77.8%)
Payments	(86 102)	(72 102)	(1 293)	1.5%	-	-	(188)	.3%	-	-	(1 481)	2.1%	(5 136)	36.2%	(100.0%)
Capital assets	(86 102)	(72 102)	(1 293)	1.5%	-	-	(188)	.3%	-	-	(1 481)	2.1%	(5 136)	36.2%	(100.0%)
Net Cash from/(used) Investing Activities	(86 102)	(72 102)	(21 188)	24.6%	12 122	(14.1%)	(17 536)	24.3%	9 732	(13.5%)	(16 870)	23.4%	38 609	(4.1%)	(74.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(1 179)	-	(109)	-	(21)	-	418	-	(891)	-	794	-	(47.4%)
Repayment of borrowing	-	-	(1 179)	-	(109)	-	(21)	-	418	-	(891)	-	794	-	(47.4%)
Net Cash from/(used) Financing Activities	-	-	(1 179)	-	(109)	-	(21)	-	418	-	(891)	-	794	-	(47.4%)
Net Increase/(Decrease) in cash held	(652)	13 349	2 121	(325.4%)	22 524	(3 455.5%)	(10 876)	(81.5%)	(38 319)	(287.1%)	(24 550)	(183.9%)	(4 839)	2 435.1%	691.9%
Cash/cash equivalents at the year begin:	13 681	13 681	25 985	189.9%	28 106	205.4%	50 629	370.1%	39 753	290.6%	25 985	189.9%	81 243	100.0%	(51.1%)
Cash/cash equivalents at the year end:	13 029	27 030	28 106	215.7%	50 629	388.6%	39 753	147.1%	1 435	5.3%	1 435	5.3%	76 404	470.0%	(98.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	215	1.3%	155	.9%	159	.9%	16 312	96.9%	16 841	96.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	46	7.2%	14	2.2%	14	2.2%	563	88.5%	636	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	260	1.5%	169	1.0%	173	1.0%	16 876	96.6%	17 478	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(188)	(2.4%)	13	.2%	13	.2%	7 870	102.1%	7 708	44.1%	-	-	-	-
Commercial	116	5.5%	38	1.8%	39	1.9%	1 901	90.8%	2 094	12.0%	-	-	-	-
Households	333	4.3%	118	1.5%	121	1.6%	7 105	92.6%	7 676	43.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	260	1.5%	169	1.0%	173	1.0%	16 876	96.6%	17 478	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(2 831)	12.8%	(898)	4.1%	(1 134)	5.1%	(17 313)	78.1%	(22 177)	103.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	746	100.0%	-	-	-	-	-	-	746	(3.5%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(2 086)	9.7%	(898)	4.2%	(1 134)	5.3%	(17 313)	80.8%	(21 431)	100.0%

Contact Details

Municipal Manager	Godfrey Mandlenkosi Zide	047 555 0161
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	162 164	162 164	57 377	35.4%	48 119	29.7%	37 985	23.4%	1 485	.9%	144 966	89.4%	1 334	60.8%	11.3%
Property rates	7 971	7 971	7 249	90.9%	(36)	(.5%)	-	-	-	-	7 212	90.5%	5	100.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	84	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	572	572	143	25.0%	143	25.1%	143	25.1%	48	8.4%	477	83.5%	142	199.5%	(66.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	44	-	(100.0%)
Rental of facilities and equipment	44	44	13	30.2%	8	17.4%	10	22.7%	10	22.3%	41	92.6%	23	123.7%	(56.6%)
Interest earned - external investments	1 817	1 817	244	13.4%	229	12.6%	315	17.3%	333	18.3%	1 121	61.7%	120	116.2%	178.3%
Interest earned - outstanding debtors	791	791	178	22.5%	198	25.0%	201	25.4%	-	-	577	73.0%	60	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	164	164	31	18.8%	50	30.3%	55	33.7%	43	26.2%	178	108.9%	48	54.3%	(10.5%)
Licences and permits	1 331	1 331	335	25.2%	215	16.1%	436	32.7%	188	14.1%	1 173	88.2%	282	104.8%	(33.3%)
Agency services	792	792	251	31.7%	182	23.0%	179	22.6%	120	15.1%	732	92.4%	218	109.3%	(45.1%)
Transfers recognised - operational	136 020	136 020	47 535	34.9%	46 393	34.1%	35 992	26.5%	86	.1%	130 006	95.6%	-	70.1%	(100.0%)
Other own revenue	12 662	12 662	1 398	11.0%	737	5.8%	654	5.2%	658	5.2%	3 447	27.2%	309	3.1%	113.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	148 118	148 118	43 416	29.3%	31 821	21.5%	25 249	17.0%	22 007	14.9%	122 494	82.7%	53 424	91.8%	(58.8%)
Employee related costs	72 379	72 379	15 392	21.3%	16 072	22.2%	12 440	17.2%	10 901	15.1%	54 805	75.7%	19 316	113.7%	(43.6%)
Remuneration of councillors	21 982	21 982	4 642	21.1%	5 160	23.5%	5 082	23.1%	4 684	21.3%	19 569	89.0%	5 971	132.3%	(21.5%)
Debt impairment	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 370	6 370	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 523	9 523	-	-	4 015	42.2%	1 370	14.4%	860	9.0%	6 246	65.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 064	37 064	23 382	63.1%	6 574	17.7%	6 357	17.2%	5 561	15.0%	41 874	113.0%	28 137	90.9%	(80.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 046	14 046	13 961		16 298		12 735		(20 522)		22 472		(52 089)		
Transfers recognised - capital	40 675	40 675	-	-	14 989	36.9%	4 115	10.1%	2 161	5.3%	21 266	52.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 721	54 721	13 961		31 287		16 850		(18 360)		43 737		(52 089)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 721	54 721	13 961		31 287		16 850		(18 360)		43 737		(52 089)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 721	54 721	13 961		31 287		16 850		(18 360)		43 737		(52 089)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 721	54 721	13 961		31 287		16 850		(18 360)		43 737		(52 089)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	54 410	54 410	10 406	19.1%	15 037	27.6%	7 139	13.1%	18 588	34.2%	51 169	94.0%	7 051	57.1%	163.6%
National Government	54 410	54 410	10 406	19.1%	15 037	27.6%	7 139	13.1%	18 588	34.2%	51 169	94.0%	6 834	89.9%	172.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 410	54 410	10 406	19.1%	15 037	27.6%	7 139	13.1%	18 588	34.2%	51 169	94.0%	6 834	89.9%	172.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	217	-	(100.0%)
Capital Expenditure Standard Classification	54 410	54 410	10 406	19.1%	15 037	27.6%	7 139	13.1%	18 588	34.2%	51 169	94.0%	7 051	57.1%	163.6%
Governance and Administration	2 290	2 290	38	1.7%	15	.6%	9	.4%	6	.3%	67	2.9%	760	99.7%	(99.2%)
Executive & Council	700	700	-	-	-	-	-	-	-	-	-	-	734	133.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	114.0%	-
Corporate Services	1 590	1 590	38	2.4%	15	.9%	9	.5%	6	.4%	67	4.2%	26	72.0%	(77.0%)
Community and Public Safety	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 720	50 720	10 368	20.4%	15 022	29.6%	7 131	14.1%	18 582	36.6%	51 102	100.8%	6 291	57.6%	195.4%
Planning and Development	4 770	4 770	530	11.1%	186	3.9%	-	-	-	-	716	15.0%	256	62.1%	(100.0%)
Road Transport	45 950	45 950	9 838	21.4%	14 836	32.3%	7 131	15.5%	18 582	40.4%	50 386	109.7%	6 035	57.4%	207.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	200	200	-	-	-	-	-	-	-	-	-	-	-	18.1%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	200	200	-	-	-	-	-	-	-	-	-	-	-	18.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	187 966	155 978	70 862	37.7%	67 026	35.7%	15 536	10.0%	2 555	1.6%	155 978	100.0%	19 517	89.2%	(86.9%)
Property rates, penalties and collection charges	5 080	5 810	172	3.4%	587	11.6%	4 889	84.1%	162	2.8%	5 810	100.0%	93	106.4%	74.3%
Service charges	321	172	29	9.0%	55	17.2%	52	30.4%	35	20.6%	172	100.0%	26	114.5%	36.6%
Other revenue	4 050	12 848	3 102	76.6%	2 839	70.1%	5 199	40.5%	1 708	13.3%	12 848	100.0%	7 288	108.8%	(76.6%)
Government - operating	136 020	102 983	55 135	40.5%	46 998	34.6%	607	.6%	243	.2%	102 983	100.0%	1	91.7%	32 430.1%
Government - capital	40 675	33 175	12 313	30.3%	16 362	40.2%	4 500	13.6%	-	-	33 175	100.0%	12 000	68.6%	(100.0%)
Interest	1 819	990	112	6.1%	184	10.1%	288	29.1%	407	41.1%	990	100.0%	109	111.7%	271.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 368)	(118 439)	(47 110)	34.0%	(33 642)	24.3%	3 137	(2.6%)	(37 908)	32.0%	(115 523)	97.5%	(43 818)	108.4%	(13.5%)
Suppliers and employees	(101 304)	(118 439)	(47 110)	46.5%	(33 642)	33.2%	3 137	(2.6%)	(37 908)	32.0%	(115 523)	97.5%	(43 818)	108.4%	(13.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(37 064)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	49 598	37 540	23 753	47.9%	33 384	67.3%	18 672	49.7%	(35 353)	(94.2%)	40 455	107.8%	(24 301)	(.3%)	45.5%
Cash Flow from Investing Activities															
Receipts	664	16 299	(13 722)	(2 066.5%)	(16 687)	(2 513.0%)	(17 081)	(104.8%)	39 886	244.7%	(7 604)	(46.7%)	(204)	1.9%	(19 616.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	664	16 299	(13 722)	(2 066.5%)	(16 687)	(2 513.0%)	(17 081)	(104.8%)	39 886	244.7%	(7 604)	(46.7%)	(204)	3.5%	(19 616.0%)
Payments	(54 410)	(48 163)	(11 913)	21.9%	(13 591)	25.0%	(6 395)	13.3%	(16 265)	33.8%	(48 163)	100.0%	(6 953)	56.0%	133.9%
Capital assets	(54 410)	(48 163)	(11 913)	21.9%	(13 591)	25.0%	(6 395)	13.3%	(16 265)	33.8%	(48 163)	100.0%	(6 953)	56.0%	133.9%
Net Cash from/(used) Investing Activities	(53 746)	(31 864)	(25 635)	47.7%	(30 278)	56.3%	(23 476)	73.7%	23 621	(74.1%)	(55 767)	175.0%	(7 157)	156.5%	(430.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	10 771	-	13 131	-	23 902	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	10 771	-	13 131	-	23 902	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	10 771	-	13 131	-	23 902	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(4 148)	5 676	(1 882)	45.4%	3 106	(74.9%)	5 968	105.1%	1 399	24.6%	8 590	151.3%	(31 458)	(214.1%)	(104.4%)
Cash/cash equivalents at the year begin:	6 370	(352)	(352)	(5.5%)	(2 234)	(35.1%)	871	(247.5%)	6 839	(1 942.4%)	(352)	100.0%	13 130	-	(47.9%)
Cash/cash equivalents at the year end:	2 222	5 324	(2 234)	(100.6%)	871	39.2%	6 839	128.5%	8 238	154.7%	8 238	154.7%	(18 329)	(199.2%)	(144.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(380)	(3.1%)	110	.9%	252	2.0%	12 437	100.1%	12 419	56.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25	.6%	45	1.0%	119	2.7%	4 289	95.8%	4 478	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(109)	(2.1%)	1	-	39	.7%	5 344	101.3%	5 274	23.8%	-	-	-	-
Total By Income Source	(464)	(2.1%)	156	.7%	410	1.8%	22 069	99.5%	22 171	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(608)	(97.8%)	4	.7%	10	1.6%	1 215	195.5%	621	2.8%	-	-	-	-
Commercial	151	1.8%	68	.8%	178	2.2%	7 842	95.2%	8 239	37.2%	-	-	-	-
Households	(7)	(.1%)	84	.6%	222	1.7%	13 012	97.8%	13 311	60.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(464)	(2.1%)	156	.7%	410	1.8%	22 069	99.5%	22 171	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	(1 487)	32.6%	(1 148)	25.2%	(1 922)	42.2%	(4 557)	90.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(484)	100.0%	(484)	9.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	(1 487)	29.5%	(1 148)	22.8%	(2 406)	47.7%	(5 041)	100.0%

Contact Details

Municipal Manager	Mr Thando Mase	047 553 7025
Financial Manager	Nkosazana Ponco	047 553 0576

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	814 452	798 822	193 054	23.7%	162 978	20.0%	376 547	47.1%	(11 135)	(1.4%)	721 443	90.3%	75 851	79.7%	(114.7%)
Property rates	189 717	153 425	44 316	23.4%	56 804	29.9%	51 081	33.3%	(3 305)	(2.2%)	148 896	97.0%	(831)	99.3%	297.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	255 081	255 341	50 724	19.9%	28 785	11.3%	198 565	77.8%	1 712	.7%	279 785	109.6%	56 753	91.0%	(97.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	25 011	27 652	764	3.1%	399	1.6%	394	1.4%	1 918	6.9%	3 476	12.6%	284	100.5%	576.1%
Service charges - other	8 020	12 959	2 880	35.9%	(2 910)	(36.3%)	37	.3%	2 889	22.3%	2 896	22.3%	44	1.1%	6 447.1%
Rental of facilities and equipment	17 343	19 422	2 376	13.7%	2 553	14.7%	43 459	223.8%	(33 333)	(171.6%)	15 055	77.5%	3 859	82.0%	(963.7%)
Interest earned - external investments	7 776	7 776	863	11.1%	291	3.7%	2 097	27.0%	1 156	14.9%	4 408	56.7%	1 485	71.4%	(22.1%)
Interest earned - outstanding debtors	25 074	26 790	3 623	14.4%	4 412	17.6%	10 254	38.3%	6 802	25.4%	25 091	93.7%	5 429	86.1%	25.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 954	2 454	175	4.4%	45	1.1%	578	23.6%	160	6.5%	958	39.0%	117	37.2%	37.4%
Licences and permits	17 714	21 576	2 009	11.3%	1 684	9.5%	8 212	38.1%	2 655	12.3%	14 561	67.5%	3 182	75.7%	(16.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 387	233 051	84 269	37.2%	70 723	31.2%	59 727	25.6%	7 779	3.3%	222 498	95.5%	4 927	59.2%	57.9%
Other own revenue	38 375	38 375	1 049	2.7%	191	.5%	2 047	5.3%	431	1.1%	3 718	9.7%	602	53.6%	(28.3%)
Gains on disposal of PPE	-	-	4	-	-	-	96	-	-	-	101	-	-	-	-
Operating Expenditure	936 279	980 633	179 225	19.1%	154 460	16.5%	160 103	16.3%	385 193	39.3%	878 980	89.6%	162 166	71.1%	137.5%
Employee related costs	315 478	327 017	68 717	21.8%	73 256	23.2%	75 982	23.2%	76 465	23.4%	294 419	90.0%	64 022	98.2%	19.4%
Remuneration of councillors	21 536	21 536	5 058	23.5%	5 071	23.5%	5 053	23.5%	5 672	26.3%	20 854	96.8%	6 189	93.0%	(8.4%)
Debt impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	102 800	162 784	-	-	-	-	-	-	215 802	132.6%	215 802	132.6%	-	53.8%	(100.0%)
Finance charges	5 400	5 400	255	4.7%	2 108	39.0%	581	10.8%	1 689	31.3%	4 633	85.8%	2 219	225.7%	(23.9%)
Bulk purchases	196 507	196 507	57 698	29.4%	39 498	20.1%	37 068	18.9%	34 200	17.4%	168 463	85.7%	43 337	74.7%	(21.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 885	8 047	3 339	24.0%	1 070	7.7%	1 717	21.3%	1 500	18.6%	7 626	94.8%	5 667	106.6%	(73.5%)
Transfers and grants	20 000	20 000	4 696	23.5%	4 538	22.7%	2 600	13.0%	10 776	53.9%	22 610	113.0%	7 709	93.3%	39.8%
Other expenditure	230 673	209 343	39 462	17.1%	28 919	12.5%	37 103	17.7%	39 089	18.7%	144 573	69.1%	33 022	60.4%	18.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(121 827)	(181 811)	13 829		8 518		216 444		(396 329)		(157 537)		(86 315)		
Transfers recognised - capital	121 827	181 811	14 210	11.7%	25 981	21.3%	37 946	20.9%	86 327	47.5%	164 464	90.5%	58 944	83.5%	46.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	27 842	-	6 918	24.8%	(2 303)	(8.3%)	(1 876)	-	(2 159)	-	580	-	16 321	(54.8%)	(113.2%)
Surplus/(Deficit) after capital transfers and contributions	27 842	-	34 957		32 196		252 515		(312 160)		7 507		(11 050)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 842	-	34 957		32 196		252 515		(312 160)		7 507		(11 050)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 842	-	34 957		32 196		252 515		(312 160)		7 507		(11 050)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 842	-	34 957		32 196		252 515		(312 160)		7 507		(11 050)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	149 668	259 249	20 242	13.5%	38 812	25.9%	57 133	22.0%	55 860	21.5%	172 047	66.4%	37 437	49.0%	49.2%
National Government	91 367	134 559	10 652	11.7%	18 216	19.9%	37 878	28.1%	46 646	34.7%	113 392	84.3%	22 688	45.9%	105.6%
Provincial Government	30 459	103 338	2 673	8.8%	22 898	75.2%	21 125	20.4%	7 768	7.5%	54 465	52.7%	4 838	62.0%	60.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	121 826	237 897	13 325	10.9%	41 115	33.7%	59 003	24.8%	54 414	22.9%	167 857	70.6%	27 526	47.8%	97.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 842	21 352	6 918	24.8%	(2 303)	(8.3%)	(1 871)	(8.8%)	1 446	6.8%	4 190	19.6%	9 910	56.5%	(85.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	149 668	259 249	20 242	13.5%	38 812	25.9%	57 133	22.0%	55 860	21.5%	172 047	66.4%	37 437	49.0%	49.2%
Governance and Administration	6 730	3 777	296	4.4%	426	6.3%	157	4.1%	1 122	29.7%	2 001	53.0%	1 189	21.4%	(5.6%)
Executive & Council	622	29	-	-	5	.9%	15	51.4%	(12)	(41.5%)	8	28.8%	-	12.4%	(100.0%)
Budget & Treasury Office	1 574	3 748	296	18.8%	420	26.7%	142	3.8%	1 134	30.3%	1 993	53.2%	1 189	47.4%	(4.6%)
Corporate Services	4 535	-	-	-	-	-	-	-	-	-	-	-	-	4.2%	-
Community and Public Safety	24 615	100 771	2 749	11.2%	22 973	93.3%	21 056	20.9%	7 978	7.9%	54 755	54.3%	4 924	69.0%	62.0%
Community & Social Services	961	849	65	6.7%	14	1.4%	(14)	(1.7%)	281	33.1%	345	40.6%	58	46.0%	382.1%
Sport And Recreation	1 170	312	11	1.0%	5	.4%	(11)	(3.6%)	-	-	5	1.6%	25	7.1%	(100.0%)
Public Safety	2 944	2 531	-	-	63	2.2%	14	.6%	(61)	(2.4%)	17	.7%	3	6.3%	(1 936.4%)
Housing	19 541	97 079	2 673	13.7%	22 541	115.4%	21 067	21.7%	7 709	7.9%	53 989	55.6%	4 838	74.1%	59.3%
Health	-	-	-	-	350	-	-	-	49	-	399	-	-	-	(100.0%)
Economic and Environmental Services	97 791	94 990	13 685	14.0%	14 116	14.4%	23 007	24.2%	22 684	23.9%	73 492	77.4%	26 423	72.0%	(14.2%)
Planning and Development	3 316	3 800	4	.1%	-	-	(4)	(.1%)	-	-	0	-	-	.3%	-
Road Transport	94 385	91 101	13 682	14.5%	14 116	15.0%	23 011	25.3%	22 684	24.9%	73 492	80.7%	26 423	78.7%	(14.2%)
Environmental Protection	89	89	-	-	-	-	-	-	-	-	-	-	-	8.6%	-
Trading Services	20 532	59 711	3 512	17.1%	1 297	6.3%	12 913	21.6%	24 076	40.3%	41 799	70.0%	4 901	24.9%	391.3%
Electricity	16 769	59 397	3 354	20.0%	1 297	7.7%	12 908	21.7%	24 414	41.1%	41 973	70.7%	3 819	24.4%	539.2%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	505	-	-	-	-	-	-	-	(171)	-	(171)	-	683	169.2%	(125.1%)
Waste Management	3 258	314	158	4.8%	-	-	6	1.8%	(166)	(53.0%)	(3)	(.9%)	398	20.8%	(141.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	882 730	969 697	207 259	23.5%	237 756	26.9%	158 605	16.4%	181 266	18.7%	784 887	80.9%	125 535	90.8%	44.4%
Property rates, penalties and collection charges	146 761	445 689	44 316	30.2%	66 388	45.2%	17 040	3.8%	19 204	4.3%	146 948	33.0%	6 951	50.0%	176.3%
Service charges	265 257	200 106	54 369	20.5%	26 123	9.8%	36 547	18.3%	42 312	21.1%	159 351	79.6%	45 389	-	(6.8%)
Other revenue	69 964	-	5 610	8.0%	75 745	108.3%	6 076	-	35 552	-	122 983	-	19 690	-	80.6%
Government - operating	198 883	291 466	84 269	42.4%	69 331	34.9%	58 586	20.1%	951	.3%	213 137	73.1%	3 873	32.8%	(75.4%)
Government - capital	169 428	32 436	14 210	8.4%	-	-	37 946	117.0%	83 106	256.2%	135 262	417.0%	45 257	35.8%	83.6%
Interest	32 436	-	4 486	13.8%	169	.5%	2 410	-	141	-	7 206	-	4 375	165.5%	(96.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(734 816)	(715 739)	(205 142)	27.9%	(198 136)	27.0%	(189 215)	26.4%	(196 108)	27.4%	(788 600)	110.2%	(108 761)	116.8%	80.3%
Suppliers and employees	(709 574)	(690 339)	(200 190)	28.2%	(194 534)	27.4%	(187 007)	27.1%	(183 643)	26.6%	(765 374)	110.9%	(99 552)	115.0%	84.5%
Finance charges	(5 242)	(5 400)	(255)	4.9%	(857)	16.4%	(581)	10.8%	(1 689)	31.3%	(3 382)	62.6%	(2 220)	213.0%	(23.9%)
Transfers and grants	(20 000)	(20 000)	(4 696)	23.5%	(2 744)	13.7%	(1 628)	8.1%	(10 776)	53.9%	(19 844)	99.2%	(6 989)	189.7%	54.2%
Net Cash from/(used) Operating Activities	147 914	253 958	2 118	1.4%	39 621	26.8%	(30 610)	(12.1%)	(14 842)	(5.8%)	(3 714)	(1.5%)	16 774	18.8%	(188.5%)
Cash Flow from Investing Activities															
Receipts	-	-	4	-	-	-	24 909	-	-	-	24 914	-	-	-	-
Proceeds on disposal of PPE	-	-	4	-	-	-	-	-	-	-	4	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	24 909	-	-	-	24 909	-	-	-	-
Payments	(232 561)	(259 248)	(6 918)	3.0%	(31 580)	13.6%	(4 157)	1.6%	1 806	(.7%)	(40 848)	15.8%	(13 145)	23.1%	(113.7%)
Capital assets	(232 561)	(259 248)	(6 918)	3.0%	(31 580)	13.6%	(4 157)	1.6%	1 806	(.7%)	(40 848)	15.8%	(13 145)	23.1%	(113.7%)
Net Cash from/(used) Investing Activities	(232 561)	(259 248)	(6 913)	3.0%	(31 580)	13.6%	20 752	(8.0%)	1 806	(.7%)	(15 935)	6.1%	(13 145)	23.1%	(113.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 484)	(5 484)	(31 433)	573.2%	(2 108)	38.4%	(581)	10.6%	-	-	(34 122)	622.2%	-	1 234.1%	-
Repayment of borrowing	(5 484)	(5 484)	(31 433)	573.2%	(2 108)	38.4%	(581)	10.6%	-	-	(34 122)	622.2%	-	1 234.1%	-
Net Cash from/(used) Financing Activities	(5 484)	(5 484)	(31 433)	573.2%	(2 108)	38.4%	(581)	10.6%	-	-	(34 122)	622.2%	-	1 207.7%	-
Net Increase/(Decrease) in cash held	(90 131)	(10 774)	(36 228)	40.2%	5 933	(6.6%)	(10 439)	96.9%	(13 035)	121.0%	(53 770)	499.0%	3 629	113.7%	(459.2%)
Cash/cash equivalents at the year begin:	137 526	127 660	4 708	3.4%	(31 521)	(22.9%)	(25 588)	(20.0%)	(36 027)	(28.2%)	4 708	3.7%	(96 599)	-	(62.7%)
Cash/cash equivalents at the year end:	47 395	116 886	(31 521)	(66.5%)	(25 588)	(54.0%)	(36 027)	(30.8%)	(49 062)	(42.0%)	(49 062)	(42.0%)	(92 970)	(67.6%)	(47.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 583	32.4%	6 598	22.3%	3 300	11.2%	10 055	34.0%	29 536	18.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 936	7.3%	2 958	11.1%	868	3.3%	20 866	78.4%	26 628	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	378	2.1%	1 322	7.4%	1 224	6.9%	14 924	83.6%	17 849	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(776)	(.9%)	1 569	1.8%	1 476	1.7%	86 594	97.4%	88 863	55.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 693)	233.3%	-	-	-	-	2 110	(133.3%)	(1 583)	(1.0%)	-	-	-	-
Total By Income Source	7 428	4.6%	12 447	7.7%	6 867	4.3%	134 550	83.4%	161 292	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 015	22.2%	1 733	12.8%	732	5.4%	8 074	59.6%	13 554	8.4%	-	-	-	-
Commercial	8 103	19.6%	6 446	15.6%	3 335	8.1%	23 447	56.7%	41 331	25.6%	-	-	-	-
Households	(3 911)	(3.8%)	4 124	4.0%	2 707	2.6%	100 403	97.2%	103 323	64.1%	-	-	-	-
Other	222	7.2%	145	4.7%	94	3.0%	2 625	85.1%	3 085	1.9%	-	-	-	-
Total By Customer Group	7 428	4.6%	12 447	7.7%	6 867	4.3%	134 550	83.4%	161 292	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 370	18.2%	21 103	20.9%	20 087	19.9%	41 339	41.0%	100 899	96.0%
Auditor-General	447	29.7%	252	16.8%	148	9.9%	657	43.6%	1 505	1.4%
Other	273	10.0%	360	13.2%	1 873	68.7%	219	8.0%	2 725	2.6%
Total	19 091	18.2%	21 715	20.7%	22 108	21.0%	42 214	40.2%	105 129	100.0%

Contact Details

Municipal Manager	Ms N Soldati	047 501 4006
Financial Manager	Mrs Nomtandazo Ntshanga	047 501 4302

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O .R. TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 062 139	1 062 139	314 078	29.6%	279 159	26.3%	244 483	23.0%	77 847	7.3%	915 566	86.2%	73 111	88.6%	6.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	362 878	362 878	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	55 664	-	38 499	-	55 912	-	52 676	-	202 751	-	43 144	-	22.1%
Rental of facilities and equipment	35	35	10	28.9%	6	16.1%	10	28.4%	6	18.5%	32	91.8%	8	94.1%	(21.8%)
Interest earned - external investments	18 879	18 879	2 071	11.0%	2 883	15.3%	4 057	21.5%	4 723	25.0%	13 733	72.7%	5 593	77.4%	(15.6%)
Interest earned - outstanding debtors	18 460	18 460	5 033	27.3%	8 051	43.6%	8 775	47.5%	11 786	63.8%	33 645	182.3%	12 725	160.8%	(7.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	562 407	562 407	228 430	40.6%	182 955	32.5%	153 488	27.3%	-	-	564 873	100.4%	-	101.7%	-
Other own revenue	99 400	99 400	22 870	23.0%	46 765	47.0%	22 240	22.4%	8 656	8.7%	100 531	101.1%	11 640	71.3%	(25.6%)
Gains on disposal of PPE	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 006 386	1 006 386	153 964	15.3%	161 961	16.1%	173 524	17.2%	171 822	17.1%	661 270	65.7%	155 972	64.9%	10.2%
Employee related costs	304 510	304 510	87 290	28.7%	73 186	24.0%	79 135	26.0%	73 311	24.1%	312 922	102.8%	60 141	105.9%	21.9%
Remuneration of councillors	18 272	18 272	3 142	17.2%	3 639	19.9%	2 932	16.0%	6 745	36.9%	16 458	90.1%	2 890	70.9%	133.4%
Debt impairment	46 243	46 243	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 491	160 491	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-
Bulk purchases	41 000	41 000	3 399	8.3%	5 622	13.7%	12 090	29.5%	6 049	14.8%	27 159	66.2%	6 620	76.9%	(8.6%)
Other Materials	27 134	27 134	2 447	9.0%	7 292	26.9%	7 581	27.9%	4 120	15.2%	21 440	79.0%	3 611	66.7%	14.1%
Contracted services	12 500	12 500	1 593	12.7%	2 491	19.9%	2 559	20.5%	3 683	29.5%	10 326	82.6%	2 603	91.6%	41.5%
Transfers and grants	192 109	192 109	3 758	2.0%	2 762	1.4%	3 294	1.7%	5 000	2.6%	14 814	7.7%	9 001	87.3%	(44.4%)
Other expenditure	204 127	204 127	52 335	25.6%	66 969	32.8%	65 932	32.3%	72 912	35.7%	258 149	126.5%	71 107	92.7%	2.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55 753	55 753	160 115		117 198		70 958		(93 975)		254 296		(82 861)		
Transfers recognised - capital	711 854	711 854	148 420	20.8%	231 033	32.5%	331 546	46.6%	-	-	710 999	99.9%	-	98.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	767 607	767 607	308 535		348 231		402 504		(93 975)		965 295		(82 861)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	767 607	767 607	308 535		348 231		402 504		(93 975)		965 295		(82 861)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	767 607	767 607	308 535		348 231		402 504		(93 975)		965 295		(82 861)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	767 607	767 607	308 535		348 231		402 504		(93 975)		965 295		(82 861)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	835 455	835 455	119 554	14.3%	250 720	30.0%	84 884	10.2%	312 541	37.4%	767 699	91.9%	364 050	87.0%	(14.1%)
National Government	714 969	714 969	106 678	14.9%	209 096	29.2%	69 100	9.7%	296 015	41.4%	680 889	95.2%	338 263	91.3%	(12.5%)
Provincial Government	-	-	606	-	297	-	-	-	2 023	-	2 927	-	664	112.2%	204.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	714 969	714 969	107 284	15.0%	209 394	29.3%	69 100	9.7%	298 038	41.7%	683 816	95.6%	338 928	91.3%	(12.1%)
Borrowing	-	-	82	-	-	-	-	-	-	-	82	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	120 486	120 486	12 187	10.1%	41 326	34.3%	15 784	13.1%	14 503	12.0%	83 800	69.6%	25 122	58.2%	(42.3%)
Capital Expenditure Standard Classification	835 455	835 455	119 554	14.3%	250 720	30.0%	84 884	10.2%	312 541	37.4%	767 699	91.9%	364 050	87.0%	(14.1%)
Governance and Administration	14 895	14 895	455	3.1%	5 044	33.9%	1 739	11.7%	621	4.2%	7 859	52.8%	3 040	32.1%	(79.6%)
Executive & Council	4 000	4 000	-	-	1 903	47.6%	657	16.4%	-	-	2 560	64.0%	468	13.5%	(100.0%)
Budget & Treasury Office	7 845	7 845	373	4.8%	2 863	36.5%	1 013	12.9%	504	6.4%	4 753	60.6%	2 554	76.2%	(80.3%)
Corporate Services	3 050	3 050	82	2.7%	278	9.1%	69	2.2%	118	3.9%	546	17.9%	17	1.5%	600.7%
Community and Public Safety	12 770	12 770	1 678	13.1%	698	5.5%	2 664	20.9%	2 588	20.3%	7 628	59.7%	2 916	70.3%	(11.2%)
Community & Social Services	-	-	60	-	-	-	-	-	2 557	-	2 617	-	462	76.5%	453.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10 700	10 700	1 470	13.7%	400	3.7%	2 534	23.7%	25	.2%	4 429	41.4%	2 251	64.9%	(98.9%)
Housing	1 070	1 070	148	13.8%	297	27.8%	130	12.2%	6	.5%	581	54.3%	203	178.3%	(97.2%)
Health	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 851	7 851	478	6.1%	544	6.9%	650	8.3%	1 674	21.3%	3 346	42.6%	264	22.0%	535.2%
Planning and Development	5 165	5 165	80	1.5%	544	10.5%	650	12.6%	999	19.3%	2 273	44.0%	264	36.8%	279.1%
Road Transport	2 686	2 686	398	14.8%	-	-	-	-	675	25.1%	1 073	39.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	799 739	799 739	116 942	14.6%	244 435	30.6%	79 830	10.0%	307 658	38.5%	748 866	93.6%	357 831	88.2%	(14.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	799 739	799 739	116 942	14.6%	244 435	30.6%	79 830	10.0%	307 658	38.5%	748 866	93.6%	357 831	88.2%	(14.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 547 054	1 547 054	439 800	28.4%	514 535	33.3%	557 629	36.0%	72 057	4.7%	1 584 021	102.4%	62 136	107.7%	16.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	139 046	139 046	32 966	23.7%	42 842	30.8%	37 513	27.0%	46 886	33.7%	160 207	115.2%	44 894	101.0%	4.4%
Other revenue	96 293	96 293	22 880	23.8%	46 771	48.6%	22 250	23.1%	8 663	9.0%	100 564	104.4%	11 649	246.8%	(25.6%)
Government - operating	562 407	562 407	228 430	40.6%	182 955	32.5%	153 488	27.3%	-	-	564 873	100.4%	-	103.6%	-
Government - capital	711 969	711 969	148 420	20.8%	231 033	32.4%	331 546	46.6%	-	-	710 999	99.9%	-	103.0%	-
Interest	37 339	37 339	7 104	19.0%	10 934	29.3%	12 832	34.4%	16 508	44.2%	47 379	126.9%	5 593	81.3%	195.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(622 063)	(622 063)	(153 964)	24.8%	(159 199)	25.6%	(172 343)	27.7%	(169 322)	27.2%	(654 827)	105.3%	(155 972)	103.8%	8.6%
Suppliers and employees	(607 543)	(607 543)	(150 205)	24.7%	(159 199)	26.2%	(170 228)	28.0%	(166 822)	27.5%	(646 454)	106.4%	(146 971)	104.1%	13.5%
Finance charges	-	-	-	-	-	-	(2)	-	-	-	(2)	-	-	-	-
Transfers and grants	(14 520)	(14 520)	(3 758)	25.9%	-	-	(2 112)	14.5%	(2 500)	17.2%	(8 371)	57.6%	(9 001)	99.4%	(72.2%)
Net Cash from/(used) Operating Activities	924 990	924 990	285 836	30.9%	355 336	38.4%	385 287	41.7%	(97 264)	(10.5%)	929 195	100.5%	(93 836)	110.0%	3.7%
Cash Flow from Investing Activities															
Receipts	123 566	123 566	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	123 566	123 566	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(835 455)	(835 455)	(108 947)	13.0%	(250 720)	30.0%	(85 056)	10.2%	(312 541)	37.4%	(757 264)	90.6%	(364 050)	106.2%	(14.1%)
Capital assets	(835 455)	(835 455)	(108 947)	13.0%	(250 720)	30.0%	(85 056)	10.2%	(312 541)	37.4%	(757 264)	90.6%	(364 050)	106.2%	(14.1%)
Net Cash from/(used) Investing Activities	(711 889)	(711 889)	(108 947)	15.3%	(250 720)	35.2%	(85 056)	11.9%	(312 541)	43.9%	(757 264)	106.4%	(364 050)	106.2%	(14.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	213 101	213 101	176 890	83.0%	104 616	49.1%	300 230	140.9%	(409 806)	(192.3%)	171 931	80.7%	(457 886)	129.5%	(10.5%)
Cash/cash equivalents at the year begin:	629 708	629 708	399 371	63.4%	576 261	91.5%	680 877	108.1%	981 107	155.8%	399 371	63.4%	1 247 336	127.9%	(21.3%)
Cash/cash equivalents at the year end:	842 809	842 809	576 261	68.4%	680 877	80.8%	981 107	116.4%	571 302	67.8%	571 302	67.8%	789 449	128.3%	(27.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 646	8.4%	13 607	3.0%	11 914	2.6%	395 060	86.0%	459 227	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	38 646	8.4%	13 607	3.0%	11 914	2.6%	395 060	86.0%	459 227	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 834	38.2%	2 479	12.1%	850	4.1%	9 343	45.6%	20 506	4.5%	-	-	-	-
Commercial	6 690	13.0%	2 776	5.4%	1 967	3.8%	40 089	77.8%	51 521	11.2%	-	-	-	-
Households	20 276	5.4%	7 182	1.9%	8 723	2.3%	339 346	90.4%	375 527	81.8%	-	-	-	-
Other	3 847	33.0%	1 170	10.0%	374	3.2%	6 283	53.8%	11 674	2.5%	-	-	-	-
Total By Customer Group	38 646	8.4%	13 607	3.0%	11 914	2.6%	395 060	86.0%	459 227	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 156	4.4%	-	-	-	-	67 969	95.6%	71 125	98.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 060	79.9%	147	11.1%	60	4.5%	60	4.5%	1 327	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 216	5.8%	147	.2%	60	.1%	68 029	93.9%	72 452	100.0%

Contact Details

Municipal Manager	Mr Tshaka Hlazo	047 501 7050
Financial Manager	M E Moleko	047 501 7021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	310 950	307 883	92 514	29.8%	72 103	23.2%	63 746	20.7%	13 861	4.5%	242 225	78.7%	10 788	68.1%	28.5%
Property rates	30 729	32 729	14 298	46.5%	4 502	14.7%	4 615	14.1%	(4 304)	(13.2%)	19 112	58.4%	(9 641)	53.4%	(55.4%)
Property rates - penalties and collection charges	-	-	255	-	-	-	-	-	-	-	255	-	272	-	(100.0%)
Service charges - electricity revenue	41 500	41 500	8 762	21.1%	9 536	23.0%	9 809	23.6%	9 392	22.6%	37 500	90.4%	9 279	83.2%	1.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	1 663	87.8%	(100.0%)
Service charges - other	7 190	7 190	1 799	25.0%	1 696	23.6%	1 828	25.4%	1 873	26.0%	7 196	100.1%	-	-	(100.0%)
Rental of facilities and equipment	599	561	124	20.7%	178	29.7%	228	40.7%	167	29.8%	697	124.3%	173	97.8%	(3.2%)
Interest earned - external investments	4 200	4 200	791	18.8%	819	19.5%	968	23.1%	932	22.2%	3 510	83.6%	1 399	95.1%	(33.4%)
Interest earned - outstanding debtors	1 943	3 943	538	27.7%	1 054	54.2%	1 136	28.8%	1 107	28.1%	3 835	97.2%	489	30.0%	126.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	451	2 201	393	87.1%	606	134.3%	527	23.9%	(153)	(6.9%)	1 373	62.4%	2 166	537.7%	(107.1%)
Licences and permits	2 704	1 872	899	33.3%	660	24.4%	620	33.1%	562	30.0%	2 741	146.4%	863	127.1%	(34.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	166 683	157 385	64 390	38.6%	52 550	31.5%	43 741	27.8%	3 073	2.0%	163 753	104.0%	3 685	90.5%	(16.6%)
Other own revenue	54 912	56 263	265	.5%	503	.9%	269	.5%	266	.5%	1 303	2.3%	154	1.6%	72.1%
Gains on disposal of PPE	39	39	-	-	-	-	5	12.9%	948	2 461.0%	952	2 474.0%	287	3 052.4%	230.4%
Operating Expenditure	257 880	264 250	49 252	19.1%	54 025	20.9%	56 303	21.3%	52 046	19.7%	211 626	80.1%	52 533	76.1%	(.9%)
Employee related costs	90 400	84 507	19 599	21.7%	19 611	21.7%	19 146	22.7%	19 056	22.5%	77 412	91.6%	15 794	86.0%	20.6%
Remuneration of councillors	17 177	17 177	3 818	22.2%	3 794	22.1%	3 595	20.9%	4 708	27.4%	15 916	92.7%	3 843	88.2%	22.5%
Debt impairment	4 678	3 949	-	-	-	-	-	-	4 294	108.7%	4 294	108.7%	1 412	47.1%	204.0%
Depreciation and asset impairment	14 066	14 066	-	-	-	-	-	-	-	-	-	-	46	.4%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	28 000	28 000	10 281	36.7%	3 978	14.2%	7 712	27.5%	7 297	26.1%	29 269	104.5%	6 196	93.4%	17.8%
Other Materials	12 315	-	508	4.1%	288	2.3%	-	-	-	-	796	-	3 940	68.9%	(100.0%)
Contracted services	15 987	15 687	2 019	12.6%	3 555	22.2%	4 498	28.7%	3 152	20.1%	13 224	84.3%	3 323	87.7%	(5.2%)
Transfers and grants	27 144	31 470	3 756	13.8%	8 361	30.8%	5 538	17.6%	4 846	15.4%	22 501	71.5%	16 062	75.9%	(69.8%)
Other expenditure	48 114	69 395	9 272	19.3%	14 438	30.0%	15 813	22.8%	8 693	12.5%	48 216	69.5%	1 916	65.6%	353.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	53 070	43 633	43 261		18 078		7 443		(38 185)		30 599		(41 745)		
Transfers recognised - capital	64 511	71 470	3 613	5.6%	-	-	20 476	28.7%	31 326	43.8%	55 415	77.5%	8 650	94.8%	262.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	117 581	115 103	46 874		18 078		27 920		(6 858)		86 014		(33 095)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	117 581	115 103	46 874		18 078		27 920		(6 858)		86 014		(33 095)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	117 581	115 103	46 874		18 078		27 920		(6 858)		86 014		(33 095)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	117 581	115 103	46 874		18 078		27 920		(6 858)		86 014		(33 095)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	147 577	126 566	19 432	13.2%	21 715	14.7%	16 201	12.8%	42 099	33.3%	99 447	78.6%	35 786	72.0%	17.6%
National Government	64 511	60 987	16 837	26.1%	19 804	30.7%	16 201	26.6%	22 897	37.5%	75 739	124.2%	20 030	82.8%	14.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 511	60 987	16 837	26.1%	19 804	30.7%	16 201	26.6%	22 897	37.5%	75 739	124.2%	20 030	82.6%	14.3%
Borrowing	30 000	11 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 066	54 078	2 426	4.6%	1 911	3.6%	-	-	19 202	35.5%	23 538	43.5%	15 702	61.7%	22.3%
Public contributions and donations	-	-	170	-	-	-	-	-	-	-	170	-	54	62.1%	(100.0%)
Capital Expenditure Standard Classification	147 577	126 566	19 432	13.2%	21 715	14.7%	16 201	12.8%	42 099	33.3%	99 447	78.6%	35 786	72.0%	17.6%
Governance and Administration	4 235	5 070	1 035	24.4%	3 497	82.6%	(1 127)	(22.2%)	245	4.8%	3 649	72.0%	2 426	87.3%	(89.9%)
Executive & Council	221	203	7	3.2%	25	11.4%	10	4.8%	77	38.0%	119	58.7%	118	92.4%	(34.6%)
Budget & Treasury Office	2 171	2 344	671	30.9%	1 707	78.6%	(1 292)	(55.1%)	48	2.1%	1 134	48.4%	1 239	87.2%	(96.1%)
Corporate Services	1 843	2 523	357	19.4%	1 765	95.7%	155	6.1%	119	4.7%	2 396	95.0%	1 069	82.8%	(88.9%)
Community and Public Safety	5 013	7 353	11	.2%	388	7.7%	676	9.2%	3 257	44.3%	4 332	58.9%	1 887	57.4%	72.7%
Community & Social Services	5 013	2 533	11	.2%	280	5.6%	(1)	-	2 206	87.1%	2 496	98.6%	416	51.2%	430.4%
Sport And Recreation	-	1 930	-	-	16	-	633	32.8%	251	13.0%	900	46.6%	-	-	(100.0%)
Public Safety	-	2 890	-	-	92	-	44	1.5%	800	27.7%	936	32.4%	1 471	70.2%	(45.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 257	933	10 381	10.9%	3 933	4.1%	-	-	452	48.5%	14 766	1 582.6%	23 722	70.4%	(98.1%)
Planning and Development	915	933	335	36.6%	19	2.1%	-	-	452	48.5%	806	86.4%	837	15.6%	(46.0%)
Road Transport	94 342	-	10 046	10.6%	3 914	4.1%	-	-	-	-	13 960	-	22 885	83.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 072	113 210	8 005	18.6%	13 899	32.3%	16 652	14.7%	38 145	33.7%	76 701	67.8%	7 752	72.8%	392.1%
Electricity	43 072	113 210	8 005	18.6%	13 899	32.3%	16 652	14.7%	38 145	33.7%	76 701	67.8%	7 752	72.8%	392.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	371 261	371 261	118 599	31.9%	74 889	20.2%	83 948	22.6%	43 974	11.8%	321 411	86.6%	12 795	400.6%	243.7%
Property rates, penalties and collection charges	30 729	32 729	14 201	46.2%	4 502	14.7%	4 615	14.1%	(4 304)	(13.2%)	19 014	58.1%	(9 641)	33.9%	(55.4%)
Service charges	48 690	48 690	9 428	19.4%	11 459	23.5%	11 638	23.9%	11 265	23.1%	43 790	89.9%	4 496	-	150.5%
Other revenue	60 648	66 946	25 277	41.7%	1 534	2.5%	1 374	2.1%	576	.9%	28 761	43.0%	3 404	-	(83.1%)
Government - operating	166 683	150 242	68 110	40.9%	55 521	33.3%	43 741	29.1%	3 073	2.0%	170 445	113.4%	12 376	-	(75.2%)
Government - capital	64 511	64 511	-	-	-	-	20 476	31.7%	31 326	48.6%	51 802	80.3%	-	-	(100.0%)
Interest	-	8 143	1 583	-	1 873	-	2 104	25.8%	2 038	25.0%	7 599	93.3%	2 160	-	(5.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(239 136)	(239 137)	(69 992)	29.3%	(32 476)	13.6%	(49 019)	20.5%	(85 187)	35.6%	(236 674)	99.0%	(22 671)	26 081.4%	275.8%
Suppliers and employees	(239 136)	(207 667)	(46 804)	19.6%	(19 768)	8.3%	(43 481)	20.9%	(80 341)	38.7%	(190 394)	91.7%	(25 748)	18 440.5%	212.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(31 470)	(23 188)	-	(12 708)	-	(5 538)	17.6%	(4 846)	15.4%	(46 280)	147.1%	3 077	-	(257.5%)
Net Cash from/(used) Operating Activities	132 125	132 125	48 607	36.8%	42 413	32.1%	34 929	26.4%	(41 213)	(31.2%)	84 737	64.1%	(9 876)	63.7%	317.3%
Cash Flow from Investing Activities															
Receipts	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(147 577)	(126 566)	(751)	.5%	(21 715)	14.7%	(16 201)	12.8%	(42 101)	33.3%	(80 768)	63.8%	-	-	(100.0%)
Capital assets	(147 577)	(126 566)	(751)	.5%	(21 715)	14.7%	(16 201)	12.8%	(42 101)	33.3%	(80 768)	63.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(147 227)	(126 216)	(751)	.5%	(21 715)	14.7%	(16 201)	12.8%	(42 101)	33.4%	(80 768)	64.0%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 103)	5 909	47 856	(316.9%)	20 698	(137.0%)	18 729	317.0%	(83 313)	(1 410.0%)	3 969	67.2%	(9 876)	146.8%	743.6%
Cash/cash equivalents at the year begin:	102 500	102 500	57 566	56.2%	105 423	102.9%	126 121	123.0%	144 849	141.3%	57 566	56.2%	129 057	111.1%	12.2%
Cash/cash equivalents at the year end:	87 397	108 409	105 423	120.6%	126 121	144.3%	144 849	133.6%	61 536	56.8%	61 536	56.8%	119 181	121.5%	(48.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 969	56.7%	324	9.3%	139	4.0%	1 042	30.0%	3 474	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 663	32.0%	23	.1%	266	.7%	24 452	67.2%	36 405	59.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	432	4.7%	350	3.8%	226	2.4%	8 219	89.1%	9 227	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	3.8%	1	4.2%	1	4.0%	16	88.0%	18	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	222	1.9%	23	.2%	25	.2%	11 359	97.7%	11 629	19.1%	-	-	-	-
Total By Income Source	14 287	23.5%	720	1.2%	657	1.1%	45 089	74.2%	60 753	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 703	11.4%	158	.7%	86	.4%	20 775	87.6%	23 722	39.0%	-	-	-	-
Commercial	1 733	37.9%	276	6.0%	137	3.0%	2 427	53.1%	4 572	7.5%	-	-	-	-
Households	9 851	30.3%	286	.9%	434	1.3%	21 888	67.4%	32 459	53.4%	-	-	-	-
Other	0	33.3%	0	66.7%	(0)	(66.7%)	0	66.7%	0	-	-	-	-	-
Total By Customer Group	14 287	23.5%	720	1.2%	657	1.1%	45 089	74.2%	60 753	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 3135
Financial Manager	Mr L Ndzelu	039 737 3565

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	205 395	210 401	57 793	28.1%	3 757	1.8%	8 584	4.1%	34 254	16.3%	104 387	49.6%	103 546	77.2%	(66.9%)
Property rates	10 000	10 000	4 348	43.5%	1 257	12.6%	1 257	12.6%	(9 310)	(93.1%)	(2 448)	(24.5%)	1 575	62.8%	(691.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 500	2 500	118	4.7%	354	14.1%	354	14.1%	(2 539)	(101.6%)	(1 714)	(68.5%)	1 090	179.3%	(332.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 529	1 379	6	.4%	28	1.9%	139	10.1%	32	2.3%	205	14.9%	(320)	(2.0%)	(110.0%)
Interest earned - external investments	1 900	2 150	(80)	(4.2%)	683	36.0%	1 611	74.9%	839	39.0%	3 054	142.0%	746	173.3%	12.5%
Interest earned - outstanding debtors	1 300	1 400	75	5.7%	379	29.1%	387	27.6%	390	27.9%	1 231	87.9%	760	216.7%	(48.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	800	400	42	5.2%	129	16.1%	168	42.0%	80	19.9%	418	104.5%	23	53.6%	241.7%
Licences and permits	2 494	2 400	231	9.3%	430	17.2%	751	31.3%	511	21.3%	1 922	80.1%	72	94.4%	610.1%
Agency services	1 166	1 310	125	10.7%	355	30.4%	365	27.9%	395	30.2%	1 240	94.7%	92	118.2%	331.5%
Transfers recognised - operational	166 306	143 056	53 200	32.0%	3	-	3 202	2.2%	42 957	30.0%	99 361	69.5%	3 629	46.2%	1 083.8%
Other own revenue	17 400	43 058	121	.7%	176	1.0%	351	.8%	866	2.0%	1 514	3.5%	95 771	130.5%	(99.1%)
Gains on disposal of PPE	-	2 748	(393)	-	(37)	-	-	-	33	1.2%	(397)	(14.4%)	109	-	(69.7%)
Operating Expenditure	185 819	230 199	22 512	12.1%	41 079	22.1%	29 462	12.8%	25 682	11.2%	118 736	51.6%	54 883	55.2%	(53.2%)
Employee related costs	52 740	50 780	7 524	14.3%	16 932	32.1%	11 460	22.6%	13 923	27.4%	49 839	98.1%	3 573	83.2%	289.7%
Remuneration of councillors	14 658	16 623	2 291	15.6%	4 600	31.4%	3 450	20.8%	4 287	25.8%	14 628	88.0%	1 142	79.9%	275.4%
Debt impairment	3 398	15 000	-	-	-	-	-	-	-	-	-	-	8 550	267.2%	(100.0%)
Depreciation and asset impairment	40 356	43 496	-	-	-	-	-	-	(16 444)	(37.8%)	(16 444)	(37.8%)	33 746	88.8%	(148.7%)
Finance charges	21	-	0	1.7%	2	11.6%	5	-	(7)	-	1	-	48	-	(113.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 632	1 530	816	12.3%	1 913	28.9%	2 021	132.1%	1 723	112.6%	6 473	423.1%	338	59.4%	410.3%
Transfers and grants	-	4 559	399	-	1 153	-	981	21.5%	963	21.1%	3 497	76.7%	1 547	2.6%	(37.7%)
Other expenditure	68 014	98 210	11 482	16.9%	16 479	24.2%	11 544	11.8%	21 236	21.6%	60 742	61.8%	5 940	68.9%	257.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 576	(19 798)	35 281		(37 323)		(20 878)		8 571		(14 348)		48 664		
Transfers recognised - capital	43 298	78 294	53 900	124.5%	45 389	104.8%	37 789	48.3%	(1 016)	(1.3%)	136 062	173.8%	-	177.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 874	58 496	89 181		8 066		16 912		7 555		121 714		48 664		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 874	58 496	89 181		8 066		16 912		7 555		121 714		48 664		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 874	58 496	89 181		8 066		16 912		7 555		121 714		48 664		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 874	58 496	89 181		8 066		16 912		7 555		121 714		48 664		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	80 423	102 560	18 345	22.8%	18 786	23.4%	18 669	18.2%	59 980	58.5%	115 781	112.9%	52 976	138.0%	13.2%
National Government	80 423	68 294	18 345	22.8%	18 786	23.4%	18 669	27.3%	59 980	87.8%	115 781	169.5%	52 976	138.0%	13.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 423	68 294	18 345	22.8%	18 786	23.4%	18 669	27.3%	59 980	87.8%	115 781	169.5%	52 976	138.0%	13.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	34 266	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	80 423	102 560	18 345	22.8%	18 786	23.4%	18 669	18.2%	59 980	58.5%	115 781	112.9%	52 976	138.0%	13.2%
Governance and Administration	5 680	6 792	49	.9%	295	5.2%	1 293	19.0%	918	13.5%	2 554	37.6%	887	55.6%	3.4%
Executive & Council	140	692	(64)	(45.5%)	105	74.9%	15	2.2%	101	14.6%	157	22.7%	43	33.3%	134.2%
Budget & Treasury Office	1 300	1 800	66	5.1%	28	2.2%	1 278	71.0%	394	21.9%	1 767	98.1%	350	52.9%	12.6%
Corporate Services	4 240	4 300	46	1.1%	162	3.8%	-	-	423	9.8%	630	14.7%	494	65.1%	(14.5%)
Community and Public Safety	3 581	3 331	128	3.6%	723	20.2%	228	6.8%	1 360	40.8%	2 439	73.2%	396	57.2%	243.8%
Community & Social Services	730	1 230	36	4.9%	337	46.2%	82	6.6%	410	33.4%	865	70.3%	(72)	18.1%	(667.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 851	2 101	93	3.3%	386	13.5%	146	7.0%	949	45.2%	1 574	74.9%	468	84.1%	103.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 572	89 647	18 126	26.8%	17 741	26.3%	16 383	18.3%	57 230	63.8%	109 480	122.1%	53 084	148.8%	7.8%
Planning and Development	5 126	1 550	185	3.6%	-	-	12	.8%	135	8.7%	332	21.4%	1 643	89.8%	(91.8%)
Road Transport	62 447	88 097	17 940	28.7%	17 741	28.4%	16 371	18.6%	57 095	64.8%	109 148	123.9%	51 441	153.2%	11.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 590	2 790	42	1.2%	28	.8%	765	27.4%	473	16.9%	1 308	46.9%	(1 391)	51.7%	(134.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 590	2 790	42	1.2%	28	.8%	765	27.4%	473	16.9%	1 308	46.9%	(1 391)	51.7%	(134.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	249 466	273 231	157 432	63.1%	49 007	19.6%	45 588	16.7%	32 341	11.8%	284 367	104.1%	(1 006)	(17.2%)	(3 314.5%)
Property rates, penalties and collection charges	10 969	10 000	5 175	47.2%	1 257	11.5%	1 257	12.6%	(9 310)	(93.1%)	(1 621)	(16.2%)	373	49.9%	(2 596.3%)
Service charges	2 504	2 500	366	14.6%	354	14.1%	354	14.1%	(2 539)	(101.6%)	(1 466)	(58.6%)	(347)	82.6%	632.0%
Other revenue	23 243	20 478	1 115	4.8%	945	4.1%	1 423	6.9%	1 020	5.0%	4 502	22.0%	1 453	26.4%	(29.8%)
Government - operating	166 306	168 766	53 900	32.4%	45 389	27.3%	37 354	22.1%	(1 016)	(.6%)	135 627	80.4%	237	54.5%	(528.8%)
Government - capital	43 294	68 294	96 221	222.3%	-	-	3 202	4.7%	42 957	62.9%	142 380	208.5%	(3 406)	(111.1%)	(1 361.2%)
Interest	3 150	3 193	655	20.8%	1 062	33.7%	1 998	62.6%	1 230	38.5%	4 945	154.9%	684	245.6%	79.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169 292)	(175 913)	12 421	(7.3%)	(30 255)	17.9%	(6 360)	3.6%	(33 268)	18.9%	(57 462)	32.7%	(56 963)	12.7%	(41.6%)
Suppliers and employees	(164 525)	(171 354)	12 821	(7.8%)	(29 100)	17.7%	(5 374)	3.1%	(32 311)	18.9%	(53 964)	31.5%	(55 287)	14.7%	(41.6%)
Finance charges	(21)	-	(0)	1.7%	(2)	11.6%	(5)	-	7	-	(1)	-	(49)	(107.4%)	(113.6%)
Transfers and grants	(4 746)	(4 559)	(399)	8.4%	(1 153)	24.3%	(981)	21.5%	(963)	21.1%	(3 497)	76.7%	(1 627)	-	(40.8%)
Net Cash from/(used) Operating Activities	80 174	97 318	169 853	211.9%	18 751	23.4%	39 227	40.3%	(927)	(1.0%)	226 905	233.2%	(57 969)	(8.4%)	(98.4%)
Cash Flow from Investing Activities															
Receipts	-	5 264	3 276	-	-	-	51	1.0%	(3 140)	(59.7%)	187	3.5%	72	171.4%	(4 459.0%)
Proceeds on disposal of PPE	-	5 264	3 276	-	-	-	51	1.0%	(3 140)	(59.7%)	187	3.5%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	72	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 173)	(100 360)	(18 345)	22.9%	(18 786)	23.4%	(18 709)	18.6%	(61 980)	61.8%	(117 820)	117.4%	(53 008)	(87.2%)	16.9%
Capital assets	(80 173)	(100 360)	(18 345)	22.9%	(18 786)	23.4%	(18 709)	18.6%	(61 980)	61.8%	(117 820)	117.4%	(53 008)	(87.2%)	16.9%
Net Cash from/(used) Investing Activities	(80 173)	(95 096)	(15 070)	18.8%	(18 786)	23.4%	(18 657)	19.6%	(65 120)	68.5%	(117 633)	123.7%	(52 936)	(85.9%)	23.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	(8 959)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	(8 959)	-	(100.0%)
Payments	-	-	(32 788)	-	-	-	-	-	-	-	(32 788)	-	(381)	-	(100.0%)
Repayment of borrowing	-	-	(32 788)	-	-	-	-	-	-	-	(32 788)	-	(381)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(32 788)	-	-	-	-	-	-	-	(32 788)	-	(9 341)	-	(100.0%)
Net Increase/(Decrease) in cash held	1	2 222	121 995	12 248 535.9%	(35)	(3 500.5%)	20 570	925.6%	(66 047)	(2 972.0%)	76 483	3 441.6%	(120 245)	(31.5%)	(45.1%)
Cash/cash equivalents at the year begin:	49 512	43 050	42 553	85.9%	164 548	332.3%	164 514	382.1%	185 084	429.9%	42 553	98.8%	(44 809)	-	(513.1%)
Cash/cash equivalents at the year end:	49 513	45 272	164 548	332.3%	164 514	332.3%	185 084	408.8%	119 036	262.9%	119 036	262.9%	(165 054)	(31.5%)	(172.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	560	41.4%	16	1.2%	259	19.2%	517	38.2%	1 352	81.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	90	28.5%	90	28.5%	22	7.1%	113	36.0%	315	18.9%
Total	649	38.9%	106	6.4%	282	16.9%	630	37.8%	1 667	100.0%

Contact Details

Municipal Manager	Gladstone PT Nota	039 255 0166
Financial Manager	Mzingisi Hloba	039 255 0459

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	307 497	337 716	70 848	23.0%	60 049	19.5%	51 964	15.4%	16 944	5.0%	199 806	59.2%	13 193	91.1%	28.4%
Property rates	15 000	15 000	4 017	26.8%	2 583	17.2%	3 847	25.6%	5 685	37.9%	16 132	107.5%	2 021	66.1%	181.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 328	20 712	4 484	13.5%	4 649	13.9%	3 652	17.6%	4 988	24.1%	17 774	85.8%	3 966	57.4%	25.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 200	1 200	265	22.1%	258	21.5%	254	21.1%	257	21.4%	1 033	86.1%	257	116.6%	.1%
Service charges - other	11	11	1	12.7%	3	25.4%	3	23.3%	3	29.7%	10	91.1%	4	198.5%	(13.7%)
Rental of facilities and equipment	729	779	137	18.7%	214	29.4%	152	19.6%	145	18.7%	648	83.2%	256	94.9%	(43.3%)
Interest earned - external investments	5 026	7 026	1 662	33.1%	1 920	38.2%	1 589	22.6%	2 438	34.7%	7 609	108.3%	1 704	139.4%	43.1%
Interest earned - outstanding debtors	97	117	184	189.3%	310	318.9%	101	86.2%	372	317.3%	968	825.1%	260	524.3%	43.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	527	1 327	255	48.4%	250	47.3%	256	19.3%	112	8.4%	873	65.8%	183	91.5%	(38.9%)
Licences and permits	2 333	2 333	324	13.9%	288	12.4%	363	15.5%	324	13.9%	1 298	55.6%	367	80.7%	(11.9%)
Agency services	849	879	165	19.4%	178	20.9%	122	13.9%	160	18.2%	625	71.1%	173	103.8%	(7.5%)
Transfers recognised - operational	151 397	154 687	58 611	38.7%	49 195	32.5%	41 394	26.8%	2 292	1.5%	151 492	97.9%	2 587	129.8%	(11.4%)
Other own revenue	97 000	133 644	742	.8%	201	.2%	232	.2%	167	.1%	1 342	1.0%	1 416	13.7%	(88.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	408 533	439 067	56 583	13.9%	58 232	14.3%	69 139	15.7%	120 922	27.5%	304 876	69.4%	59 339	66.9%	103.8%
Employee related costs	73 042	66 278	14 471	19.8%	13 403	18.3%	13 770	20.8%	14 585	22.0%	56 229	84.8%	11 759	95.7%	24.0%
Remuneration of councillors	18 466	18 466	4 083	22.1%	4 315	23.4%	4 288	23.2%	5 209	28.2%	17 895	96.9%	4 106	102.1%	26.9%
Debt impairment	4 036	4 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 068	30 068	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 350	1 350	10	.7%	480	35.5%	21	1.5%	38	2.8%	548	40.6%	30	-	27.8%
Bulk purchases	22 152	20 471	7 108	32.1%	5 009	22.6%	5 034	24.6%	5 161	25.2%	22 312	109.0%	4 864	105.3%	6.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 500	3 500	394	11.3%	715	20.4%	770	22.0%	322	9.2%	2 201	62.9%	450	75.6%	(28.6%)
Other expenditure	255 918	294 899	30 515	11.9%	34 311	13.4%	45 255	15.3%	95 608	32.4%	205 690	69.7%	38 058	61.8%	151.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	72	-	(100.0%)
Surplus/(Deficit)	(101 035)	(101 351)	14 266		1 816		(17 174)		(103 978)		(105 070)		(46 146)		
Transfers recognised - capital	67 142	67 248	11 545	17.2%	11 391	17.0%	24 076	35.8%	20 594	30.6%	67 606	100.5%	21 809	82.0%	(5.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 893)	(34 103)	25 810		13 207		6 902		(83 383)		(37 464)		(24 337)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(33 893)	(34 103)	25 810		13 207		6 902		(83 383)		(37 464)		(24 337)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 893)	(34 103)	25 810		13 207		6 902		(83 383)		(37 464)		(24 337)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 893)	(34 103)	25 810		13 207		6 902		(83 383)		(37 464)		(24 337)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	171 421	187 342	12 469	7.3%	13 987	8.2%	32 452	17.3%	62 491	33.4%	121 399	64.8%	25 086	85.1%	149.1%
National Government	67 142	67 248	11 418	17.0%	11 384	17.0%	19 227	28.6%	20 645	30.7%	62 674	93.2%	20 421	109.4%	1.1%
Provincial Government	-	-	-	-	-	-	6 353	-	-	-	6 353	-	230	-	(100.0%)
District Municipality	-	-	-	-	125	-	-	-	127	-	252	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	67 142	67 248	11 418	17.0%	11 509	17.1%	25 579	38.0%	20 772	30.9%	69 279	103.0%	20 651	114.1%	.6%
Borrowing	45 000	45 000	-	-	-	-	-	-	7 976	17.7%	7 976	17.7%	-	-	(100.0%)
Internally generated funds	59 279	75 094	1 051	1.8%	2 478	4.2%	6 873	9.2%	33 743	44.9%	44 144	58.8%	4 435	25.1%	660.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	171 421	187 342	12 469	7.3%	13 987	8.2%	32 452	17.3%	62 491	33.4%	121 399	64.8%	25 086	85.1%	149.1%
Governance and Administration	7 844	7 484	105	1.3%	73	.9%	2 682	35.8%	3 673	49.1%	6 533	87.3%	730	92.1%	403.3%
Executive & Council	1 000	1 000	-	-	-	-	1 216	121.6%	-	-	1 216	121.6%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 844	6 484	105	1.5%	73	1.1%	1 466	22.6%	3 673	56.6%	5 317	82.0%	730	92.1%	403.3%
Community and Public Safety	4 085	4 985	166	4.1%	-	-	880	17.7%	1 033	20.7%	2 080	41.7%	180	14.4%	472.9%
Community & Social Services	2 439	2 189	166	6.8%	-	-	467	21.3%	152	6.9%	785	35.9%	63	5.7%	141.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 647	2 797	-	-	-	-	413	14.8%	881	31.5%	1 294	46.3%	117	46.5%	650.9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 895	86 275	9 249	12.7%	9 733	13.4%	16 656	19.3%	28 375	32.9%	64 014	74.2%	19 044	86.1%	49.0%
Planning and Development	2 164	2 164	246	11.4%	150	6.9%	-	-	265	12.2%	660	30.5%	739	281.9%	(64.2%)
Road Transport	70 731	84 112	9 003	12.7%	9 584	13.5%	16 656	19.8%	28 111	33.4%	63 354	75.3%	18 305	82.2%	53.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	86 597	88 597	2 948	3.4%	4 180	4.8%	12 234	13.8%	29 410	33.2%	48 772	55.0%	5 132	86.8%	473.0%
Electricity	84 700	86 700	2 825	3.3%	3 704	4.4%	11 420	13.2%	29 138	33.6%	47 087	54.3%	5 132	90.6%	467.7%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 897	1 897	123	6.5%	476	25.1%	814	42.9%	272	14.3%	1 685	88.8%	-	11.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	274 039	267 614	81 471	29.7%	91 510	33.4%	78 056	29.2%	11 364	4.2%	262 401	98.1%	12 014	76.8%	(5.4%)
Property rates, penalties and collection charges	12 128	11 720	2 153	17.8%	2 652	21.9%	1 218	10.4%	1 904	16.2%	7 927	67.6%	2 021	85.3%	(5.8%)
Service charges	34 280	21 923	6 583	19.2%	3 775	11.0%	5 391	24.6%	4 456	20.3%	20 205	92.2%	4 227	56.6%	5.4%
Other revenue	4 660	5 689	903	19.4%	1 142	24.5%	968	17.0%	1 328	23.3%	4 342	76.3%	3 716	16.8%	(64.3%)
Government - operating	151 397	154 687	60 028	39.6%	48 410	32.0%	45 074	29.1%	-	-	153 512	99.2%	-	110.9%	-
Government - capital	67 142	67 142	10 000	14.9%	33 399	49.7%	23 849	35.5%	-	-	67 248	100.2%	-	62.6%	-
Interest	4 433	6 453	1 803	40.7%	2 131	48.1%	1 556	24.1%	3 676	57.0%	9 167	142.1%	2 051	145.2%	79.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(203 008)	(230 094)	(37 126)	18.3%	(49 101)	24.2%	(41 012)	17.8%	(84 330)	36.7%	(211 569)	91.9%	(30 171)	65.1%	179.5%
Suppliers and employees	(198 158)	(225 244)	(32 883)	16.6%	(47 906)	24.2%	(40 101)	17.8%	(83 971)	37.3%	(204 860)	91.0%	(29 691)	62.4%	182.8%
Finance charges	(1 350)	(1 350)	(10)	.7%	(480)	35.5%	(21)	1.5%	(38)	2.8%	(548)	40.6%	(30)	-	27.8%
Transfers and grants	(3 500)	(3 500)	(4 234)	121.0%	(715)	20.4%	(890)	25.4%	(322)	9.2%	(6 160)	176.0%	(450)	519.1%	(28.6%)
Net Cash from/(used) Operating Activities	71 032	37 520	44 345	62.4%	42 409	59.7%	37 045	98.7%	(72 966)	(194.5%)	50 832	135.5%	(18 157)	126.7%	301.9%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(171 421)	(187 342)	(12 469)	7.3%	(13 987)	8.2%	(32 452)	17.3%	(39 775)	21.2%	(98 683)	52.7%	(25 107)	126.4%	58.4%
Capital assets	(171 421)	(187 342)	(12 469)	7.3%	(13 987)	8.2%	(32 452)	17.3%	(39 775)	21.2%	(98 683)	52.7%	(25 107)	126.4%	58.4%
Net Cash from/(used) Investing Activities	(171 421)	(187 342)	(12 469)	7.3%	(13 987)	8.2%	(32 452)	17.3%	(39 775)	21.2%	(98 683)	52.7%	(25 107)	126.4%	58.4%
Cash Flow from Financing Activities															
Receipts	45 000	45 000	-	-	-	-	8 638	19.2%	-	-	8 638	19.2%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 000	45 000	-	-	-	-	8 638	19.2%	-	-	8 638	19.2%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	45 000	45 000	-	-	-	-	8 638	19.2%	-	-	8 638	19.2%	-	-	-
Net Increase/(Decrease) in cash held	(55 390)	(104 822)	31 875	(57.5%)	28 422	(51.3%)	13 231	(12.6%)	(112 741)	107.6%	(39 213)	37.4%	(43 264)	124.1%	160.6%
Cash/cash equivalents at the year begin:	118 814	125 036	125 036	105.2%	156 911	132.1%	185 333	148.2%	198 564	158.8%	125 036	100.0%	156 330	96.9%	27.0%
Cash/cash equivalents at the year end:	63 424	20 214	156 911	247.4%	185 333	292.2%	198 564	982.3%	85 823	424.6%	85 823	424.6%	113 066	95.2%	(24.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	988	19.9%	372	7.5%	280	5.6%	3 334	67.0%	4 974	22.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 109	30.1%	147	1.4%	2 702	26.1%	4 377	42.4%	10 335	46.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	86	3.5%	63	2.6%	57	2.3%	2 242	91.6%	2 447	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	74	9.8%	30	3.9%	30	3.9%	624	82.4%	756	3.4%	-	-	-	-
Interest on Arrear Debtor Accounts	131	8.2%	139	8.7%	94	5.9%	1 229	77.2%	1 592	7.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	1.4%	90	4.1%	(54)	(2.5%)	2 111	97.0%	2 177	9.8%	-	-	-	-
Total By Income Source	4 417	19.8%	840	3.8%	3 107	13.9%	13 917	62.5%	22 281	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 674	18.8%	140	1.6%	4 361	48.9%	2 747	30.8%	8 923	40.0%	-	-	-	-
Commercial	2 308	36.8%	575	9.2%	(1 321)	(21.1%)	4 714	75.1%	6 276	28.2%	-	-	-	-
Households	353	5.5%	117	1.8%	105	1.6%	5 890	91.1%	6 466	29.0%	-	-	-	-
Other	81	13.2%	8	1.3%	(38)	(6.1%)	564	91.7%	616	2.8%	-	-	-	-
Total By Customer Group	4 417	19.8%	840	3.8%	3 107	13.9%	13 917	62.5%	22 281	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18 775	98.0%	236	1.2%	2	-	145	.8%	19 158	100.0%
Total	18 775	98.0%	236	1.2%	2	-	145	.8%	19 158	100.0%

Contact Details

Municipal Manager	Mr S Thobela	039 251 0230
Financial Manager	Nomaphelo Minisi	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	90 614	105 391	3 092	3.4%	28 089	31.0%	24 085	22.9%	45 556	43.2%	100 823	95.7%	1 460	-	3 021.2%
Property rates	1 000	2 688	706	70.6%	672	67.2%	672	25.0%	672	25.0%	2 722	101.3%	723	-	(7.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	50	-	52	104.8%	66	132.3%	66	-	66	-	251	-	50	-	32.7%
Rental of facilities and equipment	1 024	1 024	230	22.4%	215	21.0%	215	21.0%	215	21.0%	875	85.5%	225	-	(4.2%)
Interest earned - external investments	1 300	3 165	-	-	-	-	-	-	-	-	-	-	104	-	(100.0%)
Interest earned - outstanding debtors	10	15	102	1 024.7%	102	1 024.7%	102	683.1%	102	683.1%	410	2 732.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 000	1 012	222	22.2%	-	-	-	-	-	-	222	22.0%	198	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	85 992	87 532	1 780	2.1%	27 033	31.4%	23 029	26.3%	44 500	50.8%	96 342	110.1%	160	-	27 712.7%
Other own revenue	238	9 855	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	149 086	209 399	21 310	14.3%	24 736	16.6%	20 837	10.0%	25 385	12.1%	92 268	44.1%	22 257	-	14.1%
Employee related costs	47 699	39 151	10 466	21.9%	11 260	23.6%	10 936	27.9%	11 944	30.5%	44 606	113.9%	8 972	-	33.1%
Remuneration of councillors	-	9 748	1 497	-	1 227	-	1 194	12.2%	1 825	18.7%	5 743	58.9%	1 191	-	53.2%
Debt impairment	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 450	3 568	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	500	2 132	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	58 287	109 643	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 149	44 658	9 346	25.2%	12 250	33.0%	8 707	19.5%	11 615	26.0%	41 918	93.9%	12 094	-	(4.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(58 472)	(104 009)	(18 217)		3 353		3 248		20 172		8 555		(20 797)		
Transfers recognised - capital	55 577	100 177	1 950	3.5%	40 700	73.2%	51 236	51.1%	73 472	73.3%	167 358	167.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	2 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 895)	(1 632)	(16 267)		44 053		54 484		93 644		175 913		(20 797)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 895)	(1 632)	(16 267)		44 053		54 484		93 644		175 913		(20 797)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 895)	(1 632)	(16 267)		44 053		54 484		93 644		175 913		(20 797)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 895)	(1 632)	(16 267)		44 053		54 484		93 644		175 913		(20 797)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	61 410	61 498	4 864	7.9%	10 253	16.7%	21 431	34.8%	68 341	111.1%	104 889	170.6%	11 698	90.8%	484.2%
National Government	55 660	54 298	4 864	8.7%	10 253	18.4%	18 731	34.5%	13 966	25.7%	47 814	88.1%	11 698	-	19.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 660	57 298	4 864	8.7%	10 253	18.4%	18 731	32.7%	13 966	24.4%	47 814	83.4%	11 698	-	19.4%
Borrowing	-	-	-	-	-	-	-	-	50 448	-	50 448	-	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	2 701	-	3 927	-	6 628	-	-	-	(100.0%)
Public contributions and donations	5 750	4 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 410	61 498	4 864	7.9%	10 253	16.7%	21 431	34.8%	68 341	111.1%	104 889	170.6%	11 698	90.8%	484.2%
Governance and Administration	5 750	2 200	1 681	29.2%	749	13.0%	2 701	122.8%	2 723	123.8%	7 854	357.0%	109	17.1%	2 390.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	7.2%	-
Budget & Treasury Office	5 750	2 200	1 681	29.2%	749	13.0%	2 701	122.8%	2 723	123.8%	7 854	357.0%	109	-	2 390.6%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 660	27 298	3 183	5.7%	9 504	17.1%	18 731	68.6%	65 618	240.4%	97 035	355.5%	8 171	-	703.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	55 660	27 298	3 183	5.7%	9 504	17.1%	18 731	68.6%	65 618	240.4%	97 035	355.5%	8 171	-	703.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	30 000	-	-	-	-	-	-	-	-	-	-	3 418	-	(100.0%)
Electricity	-	30 000	-	-	-	-	-	-	-	-	-	-	3 418	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	146 171	108 454	39 815	27.2%	71 590	49.0%	65 687	60.6%	4 248	3.9%	181 341	167.2%	2 991	82.8%	42.0%
Property rates, penalties and collection charges	1 000	2 688	126	12.6%	1 209	120.9%	545	20.3%	129	4.8%	2 009	74.7%	136	9.0%	(5.4%)
Service charges	50	100	11	21.9%	19	38.0%	23	23.2%	13	12.9%	66	66.0%	11	48.8%	13.7%
Other revenue	2 242	2 221	596	26.6%	2 274	101.4%	1 035	46.6%	3 820	172.0%	7 725	347.9%	2 640	525.5%	44.7%
Government - operating	85 992	88	33 130	38.5%	37 033	43.1%	22 639	25 865.1%	284	324.3%	93 086	106 349.8%	203	101.4%	39.6%
Government - capital	55 577	100 177	5 952	10.7%	30 700	55.2%	41 236	41.2%	-	-	77 888	77.8%	-	74.7%	-
Interest	1 310	3 180	0	-	355	27.1%	210	6.6%	2	.1%	567	17.8%	0	.4%	414.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 777)	(102 454)	(21 310)	25.7%	(24 736)	29.9%	(20 837)	20.3%	(24 847)	24.3%	(91 730)	89.5%	(22 257)	87.4%	11.6%
Suppliers and employees	(82 727)	(102 428)	(21 310)	25.8%	(24 736)	29.9%	(20 837)	20.3%	(24 847)	24.3%	(91 730)	89.6%	(22 257)	87.6%	11.6%
Finance charges	(50)	(26)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 394	6 000	18 506	29.2%	46 854	73.9%	44 850	747.5%	(20 599)	(343.3%)	89 611	1 493.5%	(19 266)	77.4%	6.9%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	390	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	390	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 860)	(109 643)	(4 864)	8.0%	(10 253)	16.8%	(21 431)	19.5%	(50 017)	45.6%	(86 566)	79.0%	(3 051)	48.2%	1 539.2%
Capital assets	(60 860)	(109 643)	(4 864)	8.0%	(10 253)	16.8%	(21 431)	19.5%	(50 017)	45.6%	(86 566)	79.0%	(3 051)	48.2%	1 539.2%
Net Cash from/(used) Investing Activities	(60 860)	(109 643)	(4 864)	8.0%	(10 253)	16.8%	(21 431)	19.5%	(50 017)	45.6%	(86 566)	79.0%	(2 661)	47.5%	1 779.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 535	(103 642)	13 641	538.2%	36 601	1 444.0%	23 419	(22.6%)	(70 616)	68.1%	3 045	(2.9%)	(21 927)	202.3%	222.1%
Cash/cash equivalents at the year begin:	23 987	9 855	-	-	13 641	56.9%	50 243	509.8%	73 662	747.5%	-	-	50 354	-	46.3%
Cash/cash equivalents at the year end:	26 522	(93 788)	13 641	51.4%	50 243	189.4%	73 662	(78.5%)	3 045	(3.2%)	3 045	(3.2%)	28 428	202.3%	(89.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	223	2.9%	220	2.9%	221	2.9%	7 026	91.4%	7 690	71.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22	3.1%	22	3.1%	22	3.1%	635	90.6%	701	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89	3.6%	90	3.6%	88	3.5%	2 215	89.2%	2 482	23.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	.3%	(0)	4.7%	(0)	5.9%	(3)	89.1%	(3)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	4.8%	(882)	693.2%	(73)	57.5%	834	(655.5%)	(127)	(1.2%)	-	-	-	-
Total By Income Source	328	3.1%	(550)	(5.1%)	257	2.4%	10 707	99.7%	10 743	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	223	2.9%	220	2.9%	221	2.9%	7 026	91.4%	7 690	71.6%	-	-	-	-
Commercial	89	3.6%	90	3.6%	88	3.5%	2 215	89.2%	2 482	23.1%	-	-	-	-
Households	16	2.8%	(860)	(150.6%)	(51)	(9.0%)	1 466	256.8%	571	5.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	328	3.1%	(550)	(5.1%)	257	2.4%	10 707	99.7%	10 743	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	170	95.0%	9	5.0%	-	-	-	-	179	36.5%
Auditor-General	-	-	311	100.0%	-	-	-	-	311	63.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	170	34.7%	320	65.3%	-	-	-	-	490	100.0%

Contact Details

Municipal Manager	Mr Sindile Tantsi	039 258 0056
Financial Manager	Bongani Benxa	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	736 230	736 230	433 182	58.8%	124 073	16.9%	104 183	14.2%	8 858	1.2%	670 296	91.0%	9 430	67.2%	(6.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	18 504	18 504	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2 722	2 722	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	13 395	-	4 913	-	4 659	-	1 354	-	24 321	-	2 465	65.8%	(45.1%)
Rental of facilities and equipment	473	473	117	24.8%	47	9.9%	71	15.1%	(21)	(4.4%)	215	45.5%	35	93.6%	(159.5%)
Interest earned - external investments	14 676	14 676	5 380	36.7%	3 676	25.1%	5 964	40.6%	1 343	9.1%	16 363	111.5%	3 630	69.7%	(63.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	374 626	374 626	412 844	110.2%	115 117	30.7%	98 311	26.2%	6 162	1.6%	632 434	168.8%	2 387	88.5%	158.1%
Other own revenue	324 232	324 232	1 446	.4%	319	.1%	(4 822)	(1.5%)	20	-	(3 037)	(.9%)	911	1.2%	(97.8%)
Gains on disposal of PPE	996	996	-	-	-	-	-	-	-	-	-	-	2	118.6%	(100.0%)
Operating Expenditure	475 797	475 797	95 097	20.0%	117 536	24.7%	112 637	23.7%	48 869	10.3%	374 139	78.6%	88 883	71.3%	(45.0%)
Employee related costs	167 666	167 666	37 289	22.2%	38 708	23.1%	38 895	23.2%	13 238	7.9%	128 130	76.4%	32 496	92.5%	(59.3%)
Remuneration of councillors	8 329	8 329	2 120	25.5%	2 008	24.1%	2 215	26.6%	1 030	12.4%	7 374	88.5%	3 248	89.2%	(68.3%)
Debt impairment	15 000	15 000	3 750	25.0%	3 750	25.0%	3 750	25.0%	1 250	8.3%	12 500	83.3%	-	-	(100.0%)
Depreciation and asset impairment	50 000	50 000	12 500	25.0%	12 500	25.0%	12 500	25.0%	4 167	8.3%	41 667	83.3%	-	-	(100.0%)
Finance charges	2 100	2 100	-	-	1 026	48.8%	-	-	-	-	1 026	48.8%	-	89.8%	-
Bulk purchases	3 500	3 500	492	14.1%	441	12.6%	1 043	29.8%	(37)	(1.1%)	1 938	55.4%	602	99.4%	(106.2%)
Other Materials	37 600	37 600	10 060	26.8%	16 406	43.6%	2 018	5.4%	(9 811)	(26.1%)	18 674	49.7%	7 659	-	(228.1%)
Contracted services	8 000	8 000	1 267	15.8%	2 498	31.2%	3 031	37.9%	-	-	6 796	85.0%	1 146	100.6%	(100.0%)
Transfers and grants	20 000	20 000	406	2.0%	(338)	(1.7%)	5 209	26.0%	5 000	25.0%	10 277	51.4%	10 338	89.8%	(51.6%)
Other expenditure	163 601	163 601	27 214	16.6%	40 537	24.8%	43 976	26.9%	34 032	20.8%	145 758	89.1%	33 395	57.4%	1.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	260 433	260 433	338 084		6 537		(8 454)		(40 011)		296 157		(79 453)		
Transfers recognised - capital	523 482	523 482	27 702	5.3%	35 888	6.9%	107 191	20.5%	88 406	16.9%	259 186	49.5%	93 709	95.9%	(5.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	88 623	-	88 623	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	783 914	783 914	365 786		42 425		98 737		137 018		643 966		14 256		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	783 914	783 914	365 786		42 425		98 737		137 018		643 966		14 256		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	783 914	783 914	365 786		42 425		98 737		137 018		643 966		14 256		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	783 914	783 914	365 786		42 425		98 737		137 018		643 966		14 256		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	-	-	80 311	-	126 835	-	177 195	-	222 159	-	606 500	-	55 842	59.1%	297.8%
National Government	-	-	80 311	-	116 475	-	157 783	-	222 159	-	576 727	-	55 842	50.5%	297.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	80 311	-	116 475	-	157 783	-	222 159	-	576 727	-	55 842	50.5%	297.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	10 361	-	19 026	-	-	-	29 387	-	-	39.4%	-
Public contributions and donations	-	-	-	-	-	-	386	-	-	-	386	-	-	-	-
Capital Expenditure Standard Classification	-	-	80 311	-	126 835	-	177 195	-	222 159	-	606 500	-	55 842	59.1%	297.8%
Governance and Administration	-	-	1 101	-	1 217	-	3 329	-	1 996	-	7 643	-	768	26.2%	159.9%
Executive & Council	-	-	-	-	-	-	-	-	666	-	666	-	25	80.0%	2 562.5%
Budget & Treasury Office	-	-	116	-	907	-	3 063	-	554	-	4 641	-	34	.9%	1 546.8%
Corporate Services	-	-	985	-	310	-	266	-	776	-	2 336	-	709	41.7%	9.4%
Community and Public Safety	-	-	344	-	139	-	334	-	1 755	-	2 572	-	55	1.3%	3 067.4%
Community & Social Services	-	-	344	-	139	-	334	-	1 755	-	2 572	-	55	1.3%	3 067.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	401	-	283	-	684	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	401	-	283	-	684	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	78 867	-	125 479	-	173 132	-	218 125	-	595 602	-	55 019	60.7%	296.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	78 867	-	125 479	-	173 132	-	218 125	-	595 602	-	55 019	60.7%	296.5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 258 715	1 258 715	421 063	33.5%	159 960	12.7%	304 331	24.2%	100 880	8.0%	986 234	78.4%	103 137	103.5%	(2.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	21 226	21 226	9 012	42.5%	4 913	23.1%	4 659	22.0%	2 922	13.8%	21 507	101.3%	2 465	37.1%	18.6%
Other revenue	324 705	324 705	28 484	8.8%	366	.1%	(4 751)	(1.5%)	100	-	24 200	7.5%	946	421.4%	(89.4%)
Government - operating	362 388	362 388	306 555	84.6%	115 117	31.8%	98 311	27.1%	6 163	1.7%	526 146	145.2%	2 387	29.1%	158.2%
Government - capital	535 720	535 720	72 345	13.5%	35 888	6.7%	200 147	37.4%	88 406	16.5%	396 786	74.1%	93 709	86.0%	(5.7%)
Interest	14 676	14 676	4 667	31.8%	3 676	25.1%	5 964	40.6%	3 288	22.4%	17 595	119.9%	3 630	77.8%	(9.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(425 797)	(425 797)	(79 189)	18.6%	(103 786)	24.4%	(97 292)	22.8%	(94 774)	22.3%	(375 040)	88.1%	(88 883)	233.6%	6.6%
Suppliers and employees	(403 697)	(403 697)	(77 160)	19.1%	(103 098)	25.5%	(92 082)	22.8%	(84 774)	21.0%	(357 114)	88.5%	(78 545)	242.4%	7.9%
Finance charges	(2 100)	(2 100)	(175)	8.3%	(1 026)	48.8%	-	-	-	-	(1 201)	57.2%	-	89.8%	-
Transfers and grants	(20 000)	(20 000)	(1 854)	9.3%	338	(1.7%)	(5 209)	26.0%	(10 000)	50.0%	(16 725)	83.6%	(10 338)	89.8%	(3.3%)
Net Cash from/(used) Operating Activities	832 918	832 918	341 874	41.0%	56 175	6.7%	207 039	24.9%	6 106	.7%	611 194	73.4%	14 254	22.8%	(57.2%)
Cash Flow from Investing Activities															
Receipts	996	996	83	8.3%	-	-	-	-	-	-	83	8.3%	2	118.6%	(100.0%)
Proceeds on disposal of PPE	996	996	83	8.3%	-	-	-	-	-	-	83	8.3%	2	118.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(783 914)	(783 914)	(123 719)	15.8%	(127 585)	16.3%	(181 499)	23.2%	38 867	(5.0%)	(393 936)	50.3%	(80 888)	41.1%	(148.1%)
Capital assets	(783 914)	(783 914)	(123 719)	15.8%	(127 585)	16.3%	(181 499)	23.2%	38 867	(5.0%)	(393 936)	50.3%	(80 888)	41.1%	(148.1%)
Net Cash from/(used) Investing Activities	(782 918)	(782 918)	(123 636)	15.8%	(127 585)	16.3%	(181 499)	23.2%	38 867	(5.0%)	(393 853)	50.3%	(80 886)	41.0%	(148.1%)
Cash Flow from Financing Activities															
Receipts	274 116	274 116	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	274 116	274 116	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(245)	-	-	-	(245)	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	(245)	-	-	-	(245)	-	-	-	-
Net Cash from/(used) Financing Activities	274 116	274 116	-	-	-	-	(245)	(.1%)	-	-	(245)	(.1%)	-	-	-
Net Increase/(Decrease) in cash held	324 117	324 117	218 238	67.3%	(71 410)	(22.0%)	25 295	7.8%	44 973	13.9%	217 096	67.0%	(66 632)	(196.0%)	(167.5%)
Cash/cash equivalents at the year begin:	274 116	274 116	30 759	11.2%	248 997	90.8%	177 587	64.8%	202 882	74.0%	30 759	11.2%	(27 438)	-	(839.4%)
Cash/cash equivalents at the year end:	598 233	598 233	248 997	41.6%	177 587	29.7%	202 882	33.9%	247 855	41.4%	247 855	41.4%	(94 070)	(34.3%)	(363.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 682	2.3%	1 250	1.7%	1 120	1.5%	68 252	94.4%	72 304	78.6%	-	-	(33 799)	(46.0%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	185	2.1%	173	2.0%	170	2.0%	8 153	93.9%	8 679	9.4%	-	-	(4 333)	(49.0%)
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	184	1.7%	192	1.7%	174	1.6%	10 429	95.0%	10 979	11.9%	-	-	-	-
Total By Income Source	2 050	2.2%	1 614	1.8%	1 464	1.6%	86 834	94.4%	91 962	100.0%	-	-	(38 133)	(41.0%)
Debtors Age Analysis By Customer Group														
Organs of State	736	4.1%	355	2.0%	326	1.8%	16 685	92.2%	18 103	19.7%	-	-	(6 932)	(38.0%)
Commercial	526	2.3%	516	2.3%	411	1.8%	21 305	93.6%	22 758	24.7%	-	-	(10 612)	(46.0%)
Households	765	1.5%	723	1.5%	708	1.4%	47 596	95.6%	49 791	54.1%	-	-	(20 589)	(41.0%)
Other	24	1.8%	21	1.6%	19	1.4%	1 248	95.2%	1 311	1.4%	-	-	-	-
Total By Customer Group	2 050	2.2%	1 614	1.8%	1 464	1.6%	86 834	94.4%	91 962	100.0%	-	-	(38 133)	(41.0%)

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 813	13.2%	1 031	3.6%	3 321	11.5%	20 623	71.6%	28 789	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 813	13.2%	1 031	3.6%	3 321	11.5%	20 623	71.6%	28 789	100.0%

Contact Details

Municipal Manager	Mr M Kraai (Acting)	039 254 5000
Financial Manager	Mr L Fokazi	039 254 5000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	6 312 594	5 729 939	1 582 484	25.1%	1 437 208	22.8%	1 368 981	23.9%	1 008 492	17.6%	5 397 165	94.2%	1 149 815	93.4%	(12.3%)
Property rates	1 084 200	903 089	218 698	20.2%	226 391	20.9%	230 724	25.5%	226 407	25.1%	902 221	99.9%	228 660	130.0%	(1.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 396 602	2 128 550	633 886	26.4%	413 475	17.3%	394 880	18.6%	388 546	18.3%	1 830 787	86.0%	449 783	86.0%	(13.6%)
Service charges - water revenue	677 958	677 958	149 803	22.1%	220 492	32.5%	205 106	30.3%	76 600	11.3%	652 001	96.2%	152 003	97.4%	(49.6%)
Service charges - sanitation revenue	240 416	214 649	52 690	21.9%	51 975	21.6%	53 621	25.0%	53 665	25.0%	211 951	98.7%	46 783	138.8%	14.7%
Service charges - refuse revenue	154 967	80 475	19 605	12.7%	20 737	13.4%	19 934	24.8%	20 216	25.1%	80 491	100.0%	27 734	98.6%	(27.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27 727	27 675	5 228	18.9%	4 731	17.1%	4 930	17.8%	4 780	17.3%	19 668	71.1%	4 716	63.4%	1.3%
Interest earned - external investments	196 589	187 315	46 550	23.7%	43 350	22.1%	47 024	25.1%	49 697	26.5%	186 621	99.6%	44 000	90.5%	12.9%
Interest earned - outstanding debtors	153 008	162 584	26 792	17.5%	44 624	29.2%	49 368	30.4%	45 084	27.7%	165 868	102.0%	40 807	103.6%	10.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 665	8 125	2 100	16.6%	1 211	9.6%	1 489	18.3%	2 078	25.6%	6 878	84.7%	2 519	66.0%	(17.5%)
Licences and permits	928	928	61	6.6%	45	4.9%	29	3.1%	35	3.8%	171	18.4%	108	51.4%	(67.4%)
Agency services	3 722	7 741	-	-	5 016	134.8%	(1 453)	(18.8%)	1 188	15.3%	4 751	61.4%	4 725	130.1%	(74.9%)
Transfers recognised - operational	617 571	632 934	240 917	39.0%	205 459	33.3%	158 150	25.0%	-	-	604 526	95.5%	-	90.6%	-
Other own revenue	745 251	696 928	186 153	25.0%	199 701	26.8%	205 180	29.4%	140 197	20.1%	731 231	104.9%	147 977	73.8%	(5.3%)
Gains on disposal of PPE	990	990	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 924 047	5 651 101	1 170 896	19.8%	1 428 356	24.1%	1 195 940	21.2%	1 482 028	26.2%	5 277 220	93.4%	1 202 159	85.3%	23.3%
Employee related costs	1 356 537	1 371 819	298 448	22.0%	304 630	22.5%	312 709	22.8%	318 649	23.2%	1 234 436	90.0%	277 952	93.5%	14.6%
Remuneration of councillors	51 692	51 641	12 025	23.3%	12 038	23.3%	12 040	23.3%	14 715	28.5%	50 818	98.4%	11 971	96.9%	22.9%
Debt impairment	214 628	214 628	53 657	25.0%	53 657	25.0%	53 657	25.0%	53 666	25.0%	214 638	100.0%	43 959	100.0%	22.1%
Depreciation and asset impairment	492 853	434 844	37 002	7.5%	209 424	42.5%	79 707	18.3%	79 974	18.4%	406 107	93.4%	33 869	77.2%	136.1%
Finance charges	244 132	226 900	43 355	17.8%	43 797	17.9%	40 114	17.7%	56 060	24.7%	183 326	80.8%	37 000	74.9%	51.5%
Bulk purchases	1 744 580	1 501 580	491 333	28.2%	329 451	18.9%	364 714	24.3%	434 433	28.9%	1 619 931	107.9%	274 948	89.6%	58.0%
Other Materials	419 268	396 886	33 141	7.9%	105 644	25.2%	55 788	14.1%	108 187	27.3%	302 760	76.3%	95 177	69.4%	13.7%
Contracted services	334 380	346 630	45 890	13.7%	117 521	35.1%	52 091	15.0%	94 728	27.3%	310 229	89.5%	97 946	81.2%	(3.3%)
Transfers and grants	161 255	128 166	6 375	4.0%	49 519	30.7%	8 730	6.8%	36 878	28.8%	101 502	79.2%	26 802	64.7%	37.6%
Other expenditure	904 720	978 006	149 670	16.5%	202 674	22.4%	216 391	22.1%	284 739	29.1%	853 474	87.3%	302 534	80.5%	(5.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	388 547	78 838	411 588		8 852		173 041		(473 536)		119 945		(52 344)		
Transfers recognised - capital	756 633	827 306	2 500	.3%	2 500	.3%	2 490	.3%	-	-	7 490	.9%	-	.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 145 180	906 144	414 088		11 352		175 531		(473 536)		127 435		(52 344)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 145 180	906 144	414 088		11 352		175 531		(473 536)		127 435		(52 344)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 145 180	906 144	414 088		11 352		175 531		(473 536)		127 435		(52 344)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 145 180	906 144	414 088		11 352		175 531		(473 536)		127 435		(52 344)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	1 469 463	1 557 971	98 992	6.7%	298 784	20.3%	265 256	17.0%	593 998	38.1%	1 257 030	80.7%	532 141	82.3%	11.6%
National Government	752 924	796 220	57 775	7.7%	131 257	17.4%	177 874	22.3%	271 391	34.1%	638 298	80.2%	323 586	87.9%	(16.1%)
Provincial Government	-	27 377	14 662	-	6 372	-	119	.4%	1 703	6.2%	22 856	83.5%	21 424	43.4%	(92.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	467	93.3%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	752 924	823 597	72 437	9.6%	137 629	18.3%	177 993	21.6%	273 094	33.2%	661 153	80.3%	345 478	83.6%	(21.0%)
Borrowing	368 518	257 760	14 212	3.9%	51 870	14.1%	10 287	4.0%	133 585	51.8%	209 953	81.5%	12 430	73.0%	974.7%
Internally generated funds	328 754	460 847	10 205	3.1%	106 621	32.4%	74 220	16.1%	182 127	39.5%	373 172	81.0%	164 274	77.7%	10.9%
Public contributions and donations	19 267	15 767	2 138	11.1%	2 664	13.8%	2 757	17.5%	5 193	32.9%	12 751	80.9%	9 960	142.3%	(47.9%)
Capital Expenditure Standard Classification	1 469 463	1 557 971	98 992	6.7%	298 784	20.3%	265 256	17.0%	593 998	38.1%	1 257 030	80.7%	532 141	82.3%	11.6%
Governance and Administration	69 113	97 066	7 086	10.3%	18 336	26.5%	23 745	24.5%	32 245	33.2%	81 412	83.9%	37 452	75.4%	(13.9%)
Executive & Council	5 400	5 400	-	-	-	-	3 917	72.5%	-	-	3 917	72.5%	-	-	-
Budget & Treasury Office	5 075	6 275	0	-	339	6.7%	1 141	18.2%	2 819	44.9%	4 300	68.5%	1 843	79.9%	53.0%
Corporate Services	58 638	85 391	7 085	12.1%	17 997	30.7%	18 687	21.9%	29 426	34.5%	73 195	85.7%	35 609	75.1%	(17.4%)
Community and Public Safety	109 112	108 766	2 594	2.4%	17 485	16.0%	21 155	19.5%	24 734	22.7%	65 968	60.7%	39 067	79.5%	(36.7%)
Community & Social Services	65 481	67 032	1 930	2.9%	14 588	22.3%	13 074	19.5%	12 290	18.3%	41 882	62.5%	18 706	85.9%	(34.3%)
Sport And Recreation	15 209	17 975	665	4.4%	877	5.8%	6 937	38.6%	6 426	35.7%	14 904	82.9%	10 781	79.4%	(40.4%)
Public Safety	8 778	13 115	-	-	2 020	23.0%	1 144	8.7%	5 845	44.6%	9 009	68.7%	6 469	68.5%	(9.7%)
Housing	19 264	10 264	-	-	-	-	-	-	-	-	-	-	3 111	77.8%	(100.0%)
Health	380	380	-	-	-	-	-	-	174	45.8%	174	45.8%	-	-	(100.0%)
Economic and Environmental Services	452 702	336 500	18 823	4.2%	33 884	7.5%	35 907	10.7%	135 965	40.4%	224 580	66.7%	90 185	97.8%	50.8%
Planning and Development	251 416	128 900	2 337	.9%	7 793	3.1%	10 808	8.4%	33 968	26.4%	54 906	42.6%	23 412	94.6%	45.1%
Road Transport	196 287	201 950	16 486	8.4%	26 092	13.3%	24 891	12.3%	99 381	49.2%	166 850	82.6%	66 307	99.3%	49.9%
Environmental Protection	5 000	5 650	-	-	-	-	208	3.7%	2 616	46.3%	2 824	50.0%	467	93.3%	460.5%
Trading Services	837 835	1 013 238	70 489	8.4%	228 289	27.2%	182 950	18.1%	400 986	39.6%	882 712	87.1%	363 987	79.6%	10.2%
Electricity	298 963	299 093	11 397	3.8%	75 385	25.2%	66 106	22.1%	137 124	45.8%	290 012	97.0%	112 747	84.5%	21.6%
Water	278 720	370 309	26 853	9.6%	73 730	26.5%	60 903	16.4%	124 682	33.7%	286 168	77.3%	122 369	84.9%	1.9%
Waste Water Management	239 002	324 564	28 698	12.0%	75 187	31.5%	53 730	16.6%	134 129	41.3%	291 743	89.9%	122 538	72.9%	9.5%
Waste Management	21 150	19 271	3 540	16.7%	3 987	18.9%	2 211	11.5%	5 051	26.2%	14 789	76.7%	6 332	47.8%	(20.2%)
Other	700	2 400	-	-	789	112.8%	1 500	62.5%	68	2.8%	2 357	98.2%	1 451	34.7%	(95.3%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	6 425 311	5 510 935	1 571 328	24.5%	1 602 676	24.9%	1 303 928	23.7%	1 184 371	21.5%	5 662 304	102.7%	944 690	91.1%	25.4%
Property rates, penalties and collection charges	932 412	443 849	99 527	10.7%	109 846	11.8%	107 524	24.2%	200 616	45.2%	517 513	116.6%	120 763	60.7%	66.1%
Service charges	3 335 155	3 072 495	868 617	26.0%	814 674	24.4%	675 459	22.0%	890 017	29.0%	3 248 767	105.7%	742 156	112.4%	19.9%
Other revenue	481 704	448 216	134 032	27.8%	91 826	19.1%	104 003	23.2%	79 271	17.7%	409 131	91.3%	70 997	65.2%	11.7%
Government - operating	617 571	621 038	243 417	39.4%	297 425	48.2%	168 240	27.1%	579	.1%	709 662	114.3%	-	88.2%	(100.0%)
Government - capital	727 633	727 633	213 176	29.3%	279 038	38.3%	234 690	32.3%	-	-	726 904	99.9%	-	103.8%	-
Interest	330 836	197 704	12 560	3.8%	9 866	3.0%	14 013	7.1%	13 889	7.0%	50 328	25.5%	10 774	9.9%	28.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 013 602)	(4 769 454)	(1 284 584)	25.6%	(1 145 734)	22.9%	(978 845)	20.5%	(1 219 258)	25.6%	(4 628 421)	97.0%	(1 095 771)	86.1%	11.3%
Suppliers and employees	(4 850 258)	(4 691 021)	(1 275 253)	26.3%	(1 130 164)	23.3%	(972 089)	20.7%	(1 173 924)	25.0%	(4 551 430)	97.0%	(1 056 667)	90.1%	11.1%
Finance charges	(104 406)	(62 629)	(5 316)	5.1%	(5 694)	5.5%	(5 182)	8.3%	(15 837)	25.3%	(32 029)	51.1%	(5 640)	11.8%	180.8%
Transfers and grants	(58 938)	(15 804)	(4 015)	6.8%	(9 876)	16.8%	(1 574)	10.0%	(29 497)	186.7%	(44 963)	284.5%	(33 464)	56.5%	(11.9%)
Net Cash from/(used) Operating Activities	1 411 710	741 481	286 744	20.3%	456 942	32.4%	325 083	43.8%	(34 887)	(4.7%)	1 033 883	139.4%	(151 081)	113.6%	(76.9%)
Cash Flow from Investing Activities															
Receipts	20 257	990	-	-	-	-	-	-	-	-	-	-	7 148	(241.0%)	(100.0%)
Proceeds on disposal of PPE	20 257	990	-	-	-	-	-	-	-	-	-	-	7 148	40.4%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 293 888)	(1 254 373)	(179 215)	13.9%	(313 067)	24.2%	(271 252)	21.6%	(579 792)	46.2%	(1 343 327)	107.1%	(504 819)	101.2%	14.9%
Capital assets	(1 293 888)	(1 254 373)	(179 215)	13.9%	(313 067)	24.2%	(271 252)	21.6%	(579 792)	46.2%	(1 343 327)	107.1%	(504 819)	101.2%	14.9%
Net Cash from/(used) Investing Activities	(1 273 631)	(1 253 383)	(179 215)	14.1%	(313 067)	24.6%	(271 252)	21.6%	(579 792)	46.3%	(1 343 327)	107.2%	(497 670)	126.8%	16.5%
Cash Flow from Financing Activities															
Receipts	371 018	429 284	460	.1%	543	.1%	169 400	39.5%	208 758	48.6%	379 161	88.3%	449	47.9%	46 434.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	368 518	427 000	-	-	-	-	168 797	39.5%	208 203	48.8%	377 000	88.3%	-	49.6%	(100.0%)
Increase (decrease) in consumer deposits	2 500	2 284	460	18.4%	543	21.7%	604	26.4%	555	24.3%	2 161	94.6%	449	35.6%	23.6%
Payments	(64 936)	(25 001)	(1 715)	2.6%	(3 025)	4.7%	(1 925)	7.7%	(20 013)	80.0%	(26 678)	106.7%	(2 933)	26.4%	582.4%
Repayment of borrowing	(64 936)	(25 001)	(1 715)	2.6%	(3 025)	4.7%	(1 925)	7.7%	(20 013)	80.0%	(26 678)	106.7%	(2 933)	26.4%	582.4%
Net Cash from/(used) Financing Activities	306 082	404 283	(1 255)	(.4%)	(2 482)	(.8%)	167 475	41.4%	188 745	46.7%	352 483	87.2%	(2 484)	95.4%	(7 697.8%)
Net Increase/(Decrease) in cash held	444 161	(107 619)	106 274	23.9%	141 393	31.8%	221 306	(205.6%)	(425 934)	395.8%	43 039	(40.0%)	(651 236)	16.9%	(34.6%)
Cash/cash equivalents at the year begin:	738 348	633 255	633 255	85.8%	739 529	100.2%	880 922	139.1%	1 102 228	174.1%	633 255	100.0%	1 246 809	95.0%	(11.6%)
Cash/cash equivalents at the year end:	1 182 509	525 636	739 529	62.5%	880 922	74.5%	1 102 228	209.7%	676 294	128.7%	676 294	128.7%	595 574	80.7%	13.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	120 229	10.2%	43 745	3.7%	42 020	3.6%	975 188	82.6%	1 181 183	33.6%	-	-	917 745	77.0%
Trade and Other Receivables from Exchange Transactions - Electricity	108 445	15.1%	31 446	4.4%	21 509	3.0%	555 120	77.5%	716 519	20.4%	-	-	255 689	35.0%
Receivables from Non-exchange Transactions - Property Rates	54 381	6.8%	42 428	5.3%	35 963	4.5%	672 012	83.5%	804 784	22.9%	-	-	349 416	43.0%
Receivables from Exchange Transactions - Waste Water Management	17 104	6.4%	11 954	4.5%	10 378	3.9%	227 763	85.2%	267 199	7.6%	-	-	183 685	68.0%
Receivables from Exchange Transactions - Waste Management	5 767	4.9%	3 530	3.0%	3 049	2.6%	104 488	89.4%	116 835	3.3%	-	-	73 778	63.0%
Receivables from Exchange Transactions - Property Rental Debtors	420	.8%	410	.8%	50 392	98.4%	-	-	51 222	1.5%	-	-	47 723	93.0%
Interest on Arrear Debtor Accounts	15 591	4.5%	15 169	4.4%	14 821	4.3%	301 940	86.9%	347 522	9.9%	-	-	102 702	29.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 628	19.3%	892	2.6%	960	2.8%	25 886	75.3%	34 366	1.0%	-	-	9 979	29.0%
Total By Income Source	328 565	9.3%	149 574	4.2%	179 092	5.1%	2 862 397	81.3%	3 519 629	100.0%	-	-	1 940 717	55.0%
Debtors Age Analysis By Customer Group														
Organs of State	33 849	7.5%	18 915	4.2%	16 674	3.7%	379 497	84.5%	448 935	12.8%	-	-	-	-
Commercial	160 380	16.0%	57 291	5.7%	43 434	4.3%	744 244	74.0%	1 005 349	28.6%	-	-	-	-
Households	134 337	6.5%	73 368	3.6%	118 984	5.8%	1 738 656	84.2%	2 065 345	58.7%	-	-	1 940 717	94.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	328 565	9.3%	149 574	4.2%	179 092	5.1%	2 862 397	81.3%	3 519 629	100.0%	-	-	1 940 717	55.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	172 892	100.0%	-	-	-	-	-	-	172 892	65.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67 735	73.4%	8 359	9.1%	5 698	6.2%	10 457	11.3%	92 249	34.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	240 627	90.8%	8 359	3.2%	5 698	2.1%	10 457	3.9%	265 140	100.0%

Contact Details

Municipal Manager	Ms S M Mazibuko	051 405 8621
Financial Manager	Mr E M Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	112 525	112 525	12 131	10.8%	27 705	24.6%	10 820	9.6%	11 679	10.4%	62 335	55.4%	10 360	62.7%	12.7%
Property rates	7 157	7 157	3 183	44.5%	3 689	51.5%	3 052	42.6%	3 015	42.1%	12 939	180.8%	2 040	139.3%	47.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 503	23 502	1 658	7.1%	1 445	6.1%	1 430	6.1%	1 696	7.2%	6 229	26.5%	1 472	39.1%	15.3%
Service charges - water revenue	8 173	8 173	1 951	23.9%	1 861	22.8%	1 582	19.4%	2 099	25.7%	7 494	91.7%	1 996	96.1%	5.1%
Service charges - sanitation revenue	7 369	7 369	2 212	30.0%	2 215	30.1%	2 218	30.1%	2 217	30.1%	8 862	120.3%	2 004	111.3%	10.6%
Service charges - refuse revenue	7 376	7 376	2 074	28.1%	2 077	28.2%	2 079	28.2%	2 079	28.2%	8 309	112.6%	1 940	111.7%	7.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	427	432	62	14.5%	61	14.3%	62	14.3%	70	16.2%	255	59.0%	58	86.9%	21.8%
Interest earned - external investments	3 500	3 500	939	26.8%	363	10.4%	398	11.4%	503	14.4%	2 204	63.0%	826	171.2%	(39.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	27	27	-	-	-	-	-	-	-	-	-	-	-	12.2%	-
Fines	95	95	-	-	-	-	-	-	-	-	-	-	-	21.5%	-
Licences and permits	6	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 929	53 929	-	-	15 992	29.7%	-	-	-	-	15 992	29.7%	-	44.8%	-
Other own revenue	964	960	52	5.4%	-	-	-	-	-	-	52	5.4%	25	6.6%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	120 699	124 333	21 551	17.9%	18 576	15.4%	22 074	17.8%	20 789	16.7%	82 989	66.7%	19 073	66.5%	9.0%
Employee related costs	37 975	36 478	9 150	24.1%	8 871	23.4%	9 707	26.6%	9 548	26.2%	37 276	102.2%	7 562	84.3%	26.3%
Remuneration of councillors	3 700	3 519	775	21.0%	751	20.3%	703	20.0%	921	26.2%	3 150	89.5%	800	80.2%	15.1%
Debt impairment	2 915	2 469	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 700	19 167	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	125	-	0	.1%	-	-	-	-	-	-	0	-	-	.7%	-
Bulk purchases	24 109	24 109	6 612	27.4%	3 243	13.5%	5 301	22.0%	5 587	23.2%	20 744	86.0%	5 049	88.3%	10.7%
Other Materials	-	-	-	-	-	-	-	-	1 420	-	1 420	-	-	-	(100.0%)
Contracted services	4 949	6 810	1 739	35.1%	1 120	22.6%	1 040	15.3%	1 021	15.0%	4 921	72.3%	1 959	109.8%	(47.9%)
Transfers and grants	-	2 734	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 226	29 047	3 273	9.3%	4 590	13.0%	5 323	18.3%	2 291	7.9%	15 478	53.3%	3 704	42.3%	(38.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 174)	(11 808)	(9 420)		9 129		(11 254)		(9 109)		(20 654)		(8 713)		
Transfers recognised - capital	35 889	32 454	3 877	10.8%	-	-	-	-	-	-	3 877	11.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 715	20 646	(5 543)		9 129		(11 254)		(9 109)		(16 777)		(8 713)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 715	20 646	(5 543)		9 129		(11 254)		(9 109)		(16 777)		(8 713)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 715	20 646	(5 543)		9 129		(11 254)		(9 109)		(16 777)		(8 713)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 715	20 646	(5 543)		9 129		(11 254)		(9 109)		(16 777)		(8 713)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	43 035	32 455	1 596	3.7%	1 703	4.0%	4 781	14.7%	9 458	29.1%	17 537	54.0%	10 729	57.2%	(11.9%)
National Government	35 891	28 700	834	2.3%	1 238	3.4%	3 304	11.5%	7 074	24.6%	12 450	43.4%	9 837	50.1%	(28.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 891	28 700	834	2.3%	1 238	3.4%	3 304	11.5%	7 074	24.6%	12 450	43.4%	9 837	50.1%	(28.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 145	3 754	763	10.7%	465	6.5%	1 476	39.3%	2 383	63.5%	5 087	135.5%	892	531.8%	167.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 035	32 455	1 596	3.7%	1 703	4.0%	4 781	14.7%	9 458	29.1%	17 537	54.0%	10 729	57.2%	(11.9%)
Governance and Administration	820	563	27	3.3%	447	54.5%	57	10.1%	964	171.1%	1 494	265.4%	156	285.6%	517.6%
Executive & Council	416	266	11	2.6%	25	6.1%	-	-	4	1.5%	40	15.0%	28	376.5%	(86.4%)
Budget & Treasury Office	253	253	-	-	421	166.5%	55	21.8%	937	370.3%	1 413	558.6%	123	283.3%	661.4%
Corporate Services	150	44	16	10.9%	-	-	2	3.6%	23	52.0%	41	92.9%	5	112.0%	398.3%
Community and Public Safety	2 558	4 059	135	5.3%	173	6.8%	981	24.2%	1 792	44.1%	3 080	75.9%	4 245	162.8%	(57.8%)
Community & Social Services	1 103	379	-	-	-	-	-	-	-	-	-	-	366	214.9%	(100.0%)
Sport And Recreation	1 433	3 680	135	9.4%	173	12.1%	981	26.7%	1 792	48.7%	3 080	83.7%	3 879	126.9%	(53.8%)
Public Safety	22	-	-	-	-	-	-	-	-	-	-	-	-	308.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 984	6 332	539	9.0%	1 012	16.9%	1 084	17.1%	3 249	51.3%	5 884	92.9%	3 298	4 082.2%	(1.5%)
Planning and Development	17	17	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 967	6 315	539	9.0%	1 012	17.0%	1 084	17.2%	3 249	51.4%	5 884	93.2%	3 298	4 342.6%	(1.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 673	21 501	894	2.7%	72	.2%	2 659	12.4%	3 453	16.1%	7 079	32.9%	3 030	12.3%	14.0%
Electricity	3 970	1 866	347	8.7%	18	.5%	1 572	84.3%	1 483	79.5%	3 421	183.3%	2 111	1 867.6%	(29.7%)
Water	20 117	11 642	350	1.7%	-	-	17	.1%	15	.1%	382	3.3%	134	1.0%	(89.1%)
Waste Water Management	8 748	6 606	-	-	-	-	1 070	16.2%	1 793	27.1%	2 863	43.3%	561	7.9%	219.4%
Waste Management	837	1 387	197	23.6%	53	6.4%	-	-	162	11.7%	413	29.8%	225	7.6%	(27.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	91 280	141 225	34 511	37.8%	24 554	26.9%	23 701	16.8%	15 098	10.7%	97 865	69.3%	14 431	149.9%	4.6%
Property rates, penalties and collection charges	-	7 157	1 200	-	3 043	-	1 847	25.8%	2 680	37.4%	8 769	122.5%	4 849	-	(44.7%)
Service charges	-	46 420	5 905	-	5 304	-	5 988	12.9%	11 270	24.3%	28 468	61.3%	9 175	-	22.8%
Other revenue	-	1 492	505	-	216	-	274	18.4%	472	31.6%	1 467	98.3%	407	-	15.9%
Government - operating	53 929	53 929	23 003	42.7%	15 992	29.7%	13 592	25.2%	-	-	52 587	97.5%	-	94.6%	-
Government - capital	35 889	28 700	3 877	10.8%	-	-	2 000	7.0%	-	-	5 877	20.5%	-	92.1%	-
Interest	1 436	3 500	21	1.4%	-	-	-	-	676	19.3%	697	19.9%	-	49.5%	(100.0%)
Dividends	27	27	-	-	-	-	-	-	-	-	-	-	-	12.2%	-
Payments	(105 230)	(102 696)	(21 552)	20.5%	(18 576)	17.7%	(21 904)	21.3%	(20 789)	20.2%	(82 821)	80.6%	(19 073)	82.0%	9.0%
Suppliers and employees	(105 158)	(99 902)	(21 550)	20.5%	(18 556)	17.6%	(21 886)	21.9%	(20 785)	20.8%	(82 777)	82.9%	(19 043)	79.8%	9.1%
Finance charges	(72)	(60)	(2)	2.2%	(20)	27.9%	(18)	30.4%	(4)	6.6%	(44)	73.4%	(31)	382.0%	(87.1%)
Transfers and grants	-	(2 734)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(13 950)	38 529	12 960	(92.9%)	5 978	(42.9%)	1 796	4.7%	(5 691)	(14.8%)	15 044	39.0%	(4 642)	(315.1%)	22.6%
Cash Flow from Investing Activities															
Receipts	6 067	(20 909)	-	-	-	-	-	-	-	-	-	-	-	(147.1%)	-
Proceeds on disposal of PPE	151	(20 196)	-	-	-	-	-	-	-	-	-	-	-	86.9%	-
Decrease in non-current debtors	(159)	-	-	-	-	-	-	-	-	-	-	-	-	4 804.1%	-
Decrease in other non-current receivables	(85)	-	-	-	-	-	-	-	-	-	-	-	-	199.3%	-
Decrease (increase) in non-current investments	6 160	(713)	-	-	-	-	-	-	-	-	-	-	-	(120.7%)	-
Payments	(39 094)	(32 454)	(1 596)	4.1%	(1 703)	4.4%	(4 781)	14.7%	(9 458)	29.1%	(17 537)	54.0%	(10 729)	69.8%	(11.9%)
Capital assets	(39 094)	(32 454)	(1 596)	4.1%	(1 703)	4.4%	(4 781)	14.7%	(9 458)	29.1%	(17 537)	54.0%	(10 729)	69.8%	(11.9%)
Net Cash from/(used) Investing Activities	(33 028)	(53 363)	(1 596)	4.8%	(1 703)	5.2%	(4 781)	9.0%	(9 458)	17.7%	(17 537)	32.9%	(10 729)	132.1%	(11.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(46 978)	(14 834)	11 364	(24.2%)	4 276	(9.1%)	(2 984)	20.1%	(15 148)	102.1%	(2 493)	16.8%	(15 371)	(24.1%)	(1.5%)
Cash/cash equivalents at the year begin:	-	1 974	17 627	-	28 991	-	33 267	1 685.2%	30 283	1 534.1%	17 627	893.0%	39 469	32.2%	(23.3%)
Cash/cash equivalents at the year end:	(46 978)	(12 860)	28 991	(61.7%)	33 267	(70.8%)	30 283	(235.5%)	15 134	(117.7%)	15 134	(117.7%)	24 097	(1 237.7%)	(37.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	5.5%	82	55.9%	57	38.6%	-	-	147	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8	5.5%	82	55.9%	57	38.6%	-	-	147	100.0%

Contact Details

Municipal Manager	Mr Zolile Manjiya	053 205 9200
Financial Manager	Mr Zolile Manjiya	053 205 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	217 962	209 450	49 231	22.6%	44 926	20.6%	41 252	19.7%	18 277	8.7%	153 686	73.4%	12 040	83.9%	51.8%
Property rates	15 539	15 539	2 754	17.7%	4 395	28.3%	4 457	28.7%	5 275	33.9%	16 880	108.6%	671	36.2%	685.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	56 736	56 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 500	16 500	4 482	27.2%	6 416	38.9%	7 697	46.6%	6 767	41.0%	25 362	153.7%	361	21.9%	1 772.1%
Service charges - sanitation revenue	11 362	11 362	2 714	23.9%	2 811	24.7%	2 759	24.3%	2 593	22.8%	10 877	95.7%	293	24.7%	785.3%
Service charges - refuse revenue	8 375	8 375	2 164	25.8%	2 046	24.4%	2 026	24.2%	1 925	23.0%	8 161	97.4%	239	26.1%	705.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	1 030	-	1 204	-	1 410	-	1 551	-	5 195	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	86 261	38 163	35 855	41.6%	27 868	32.3%	22 712	59.5%	-	-	86 435	226.5%	10 456	102.7%	(100.0%)
Other own revenue	23 189	62 775	234	1.0%	187	.8%	191	.3%	165	.3%	777	1.2%	19	398.9%	753.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	295 972	287 249	37 376	12.6%	44 798	15.1%	39 952	13.9%	37 055	12.9%	159 181	55.4%	17 094	61.0%	116.8%
Employee related costs	78 874	79 179	22 425	28.4%	22 451	28.5%	22 870	28.9%	23 375	29.5%	91 122	115.1%	6 399	67.3%	265.3%
Remuneration of councillors	4 500	-	1 125	25.0%	1 125	25.0%	1 125	-	1 125	-	4 500	-	-	39.0%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	78 010	69 287	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	59 546	59 546	8 652	14.5%	10 208	17.1%	11 187	18.8%	9 986	16.8%	40 033	67.2%	1 064	18.1%	838.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	4 151	-	(100.0%)
Other expenditure	75 042	79 237	5 174	6.9%	11 014	14.7%	4 770	6.0%	2 568	3.2%	23 526	29.7%	5 481	62.2%	(53.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(78 010)	(77 799)	11 855		128		1 300		(18 778)		(5 495)		(5 054)		
Transfers recognised - capital	-	8 512	6 584	-	11 498	-	10 087	118.5%	-	-	28 169	330.9%	214	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(78 010)	(69 287)	18 438		11 627		11 387		(18 778)		22 674		(4 840)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(78 010)	(69 287)	18 438		11 627		11 387		(18 778)		22 674		(4 840)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(78 010)	(69 287)	18 438		11 627		11 387		(18 778)		22 674		(4 840)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(78 010)	(69 287)	18 438		11 627		11 387		(18 778)		22 674		(4 840)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	32 730	31 730	2 349	7.2%	9 855	30.1%	6 101	19.2%	7 698	24.3%	26 003	82.0%	2 692	69.6%	185.9%
National Government	16 156	30 085	1 776	11.0%	9 855	61.0%	6 101	20.3%	7 698	25.6%	25 430	84.5%	2 692	73.7%	185.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 156	30 085	1 776	11.0%	9 855	61.0%	6 101	20.3%	7 698	25.6%	25 430	84.5%	2 692	73.7%	185.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	16 574	995	573	3.5%	-	-	-	-	-	-	573	57.6%	-	2.8%	-
Capital Expenditure Standard Classification	32 730	31 730	2 349	7.2%	9 855	30.1%	6 101	19.2%	7 698	24.3%	26 003	82.0%	2 692	69.6%	185.9%
Governance and Administration	650	650	92	14.1%	92	14.1%	-	-	-	-	184	28.3%	-	45.0%	-
Executive & Council	-	-	92	-	92	-	-	-	-	-	184	-	-	27.8%	-
Budget & Treasury Office	650	650	-	-	-	-	-	-	-	-	-	-	-	55.0%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 076	4 076	1 147	28.1%	619	15.2%	928	22.8%	2 675	65.6%	5 369	131.7%	684	50.8%	290.9%
Community & Social Services	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	8.6%	-
Sport And Recreation	3 076	3 076	1 147	37.3%	619	20.1%	928	30.2%	2 675	87.0%	5 369	174.5%	684	57.2%	290.9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 716	1 721	330	12.1%	4 939	181.9%	-	-	165	9.6%	5 434	315.7%	358	68.0%	(54.0%)
Planning and Development	995	-	78	7.8%	-	-	-	-	165	-	243	-	112	10.0%	46.8%
Road Transport	1 721	1 721	252	14.6%	4 939	287.0%	-	-	-	-	5 191	301.6%	246	73.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 288	25 283	781	3.1%	4 205	16.6%	5 173	20.5%	4 859	19.2%	15 017	59.4%	1 650	73.5%	194.4%
Electricity	-	-	-	-	-	-	-	-	1 800	-	1 800	-	-	-	(100.0%)
Water	10 000	10 000	488	4.9%	2 066	20.7%	2 241	22.4%	-	-	4 794	47.9%	1 650	85.5%	(100.0%)
Waste Water Management	364	364	-	-	218	59.8%	-	-	1 455	399.7%	1 673	459.5%	-	32.0%	(100.0%)
Waste Management	14 924	14 919	293	2.0%	1 922	12.9%	2 932	19.7%	1 603	10.7%	6 750	45.2%	-	112.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	248 042	217 958	46 452	18.7%	46 481	18.7%	38 842	17.8%	6 038	2.8%	137 814	63.2%	28 867	140.9%	(79.1%)
Property rates, penalties and collection charges	15 539	15 539	1 154	7.4%	3 372	21.7%	3 189	20.5%	2 391	15.4%	10 107	65.0%	995	90.9%	140.2%
Service charges	92 973	92 974	2 646	2.8%	3 424	3.7%	2 785	3.0%	3 580	3.9%	12 436	13.4%	1 834	12.5%	95.2%
Other revenue	23 189	23 184	213	.9%	319	1.4%	69	.3%	66	.3%	667	2.9%	7 159	260.0%	(99.1%)
Government - operating	86 261	86 261	35 855	41.6%	27 501	31.9%	22 712	26.3%	-	-	86 068	99.8%	15 942	182.0%	(100.0%)
Government - capital	30 080	-	6 584	21.9%	11 865	39.4%	10 087	-	-	-	28 536	-	2 937	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 962)	(287 250)	(24 888)	11.4%	(29 408)	13.5%	(27 424)	9.5%	(35 587)	12.4%	(117 306)	40.8%	(28 812)	129.6%	23.5%
Suppliers and employees	(217 962)	(217 962)	(24 888)	11.4%	(29 408)	13.5%	(27 424)	12.6%	(35 587)	16.3%	(117 306)	53.8%	(20 868)	111.8%	70.5%
Finance charges	-	(69 288)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(7 944)	-	(100.0%)
Net Cash from/(used) Operating Activities	30 080	(69 292)	21 564	71.7%	17 073	56.8%	11 419	(16.5%)	(29 548)	42.6%	20 508	(29.6%)	54	-	(54 773.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 080)	-	-	-	-	-	-	-	-	-	-	-	(2 692)	-	(100.0%)
Capital assets	(30 080)	-	-	-	-	-	-	-	-	-	-	-	(2 692)	-	(100.0%)
Net Cash from/(used) Investing Activities	(30 080)	-	-	-	-	-	-	-	-	-	-	-	(2 692)	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(69 292)	21 564	##########	17 073	##########	11 419	(16.5%)	(29 548)	42.6%	20 508	(29.6%)	(2 638)	-	1 020.0%
Cash/cash equivalents at the year begin:	-	-	-	-	21 564	-	38 638	-	50 056	-	-	-	(12 919)	-	(487.5%)
Cash/cash equivalents at the year end:	(0)	(69 292)	21 564	(13 648 170.9%)	38 638	(24 454 181.6%)	50 056	(72.2%)	20 508	(29.6%)	20 508	(29.6%)	(15 557)	-	(231.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 169	6.5%	2 433	7.3%	1 767	5.3%	27 166	81.0%	33 535	35.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	12 428	100.0%	12 428	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	849	3.2%	766	2.9%	773	2.9%	23 817	90.9%	26 205	27.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	584	3.1%	566	3.0%	553	2.9%	17 152	91.0%	18 854	19.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	.8%	26	.8%	24	.7%	3 308	97.7%	3 384	3.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	1.3%	3	.2%	5	.3%	1 467	98.2%	1 495	1.6%	-	-	-	-
Total By Income Source	3 648	3.8%	3 794	4.0%	3 121	3.3%	85 338	89.0%	95 900	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	139	4.1%	134	3.9%	124	3.6%	3 034	88.4%	3 431	3.6%	-	-	-	-
Commercial	134	2.3%	654	11.1%	200	3.4%	4 903	83.2%	5 890	6.1%	-	-	-	-
Households	3 375	3.9%	3 006	3.5%	2 797	3.2%	77 401	89.4%	86 579	90.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 648	3.8%	3 794	4.0%	3 121	3.3%	85 338	89.0%	95 900	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 054	3.5%	3 993	4.6%	3 993	4.6%	75 852	87.3%	86 893	75.2%
PAYE deductions	-	-	-	-	-	-	6 722	100.0%	6 722	5.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 222	9.6%	-	-	-	-	11 524	90.4%	12 747	11.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(1 655)	(71.5%)	1 147	49.6%	1 147	49.6%	1 674	72.3%	2 315	2.0%
Other	-	-	-	-	-	-	6 848	100.0%	6 848	5.9%
Total	2 622	2.3%	5 141	4.4%	5 141	4.4%	102 621	88.8%	115 524	100.0%

Contact Details

Municipal Manager	Ms LY Moletsane	051 713 9202
Financial Manager	Mr Phakiso mekhoe	051 713 9243

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	132 332	132 728	26 813	20.3%	23 572	17.8%	21 033	15.8%	5 288	4.0%	76 707	57.8%	11 936	91.9%	(55.7%)
Property rates	13 971	13 971	2 427	17.4%	1 887	13.5%	1 071	7.7%	13	.1%	5 398	38.6%	470	51.0%	(97.3%)
Property rates - penalties and collection charges	616	616	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 500	28 379	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	9 900	9 900	1 603	16.2%	561	5.7%	1 310	13.2%	953	9.6%	4 427	44.7%	6 630	397.1%	(85.6%)
Service charges - sanitation revenue	8 701	8 701	2 169	24.9%	2 175	25.0%	2 188	25.1%	2 200	25.3%	8 731	100.3%	2 237	85.6%	(1.7%)
Service charges - refuse revenue	5 839	5 839	1 401	24.0%	1 405	24.1%	1 408	24.1%	1 412	24.2%	5 625	96.3%	1 515	85.8%	(6.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	602	604	102	17.0%	128	21.3%	604	100.0%	295	48.8%	1 130	187.0%	169	73.6%	74.7%
Interest earned - external investments	7	7	47	713.2%	10	144.7%	17	256.5%	7	103.4%	81	1 217.9%	61	1 044.2%	(88.8%)
Interest earned - outstanding debtors	-	-	118	-	174	-	205	-	210	-	706	-	188	-	11.2%
Dividends received	10	19	7	71.0%	2	23.8%	-	-	-	-	9	48.7%	-	100.0%	-
Fines	3 000	3 000	82	2.7%	60	2.0%	120	4.0%	3	.1%	265	8.8%	38	14.9%	(91.8%)
Licences and permits	0	3	1	1 038.0%	1	1 151.0%	1	48.1%	0	1.1%	4	128.5%	-	50.0%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 508	54 508	18 767	31.5%	16 966	28.5%	14 064	25.8%	-	-	49 797	91.4%	277	89.1%	(100.0%)
Other own revenue	6 678	7 181	88	1.3%	205	3.1%	45	.6%	197	2.7%	534	7.4%	351	39.9%	(43.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 397	160 873	24 953	15.8%	22 524	14.2%	19 486	12.1%	22 802	14.2%	89 764	55.8%	20 997	60.4%	8.6%
Employee related costs	52 491	54 676	14 162	27.0%	13 418	25.6%	13 562	24.8%	13 272	24.3%	54 414	99.5%	12 896	101.1%	2.9%
Remuneration of councillors	3 183	3 067	767	24.1%	767	24.1%	766	25.0%	937	30.5%	3 236	105.5%	766	102.6%	22.2%
Debt impairment	9 563	13 953	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 427	28 608	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 504	2 729	138	5.5%	70	2.8%	209	7.7%	70	2.6%	487	17.8%	138	82.6%	(49.6%)
Bulk purchases	18 000	19 570	499	2.8%	357	2.0%	292	1.5%	867	4.4%	2 016	10.3%	74	3.0%	1 072.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	291	-	(100.0%)
Contracted services	89	584	168	188.6%	6	7.2%	5	.8%	44	7.6%	223	38.2%	-	223.4%	(100.0%)
Transfers and grants	5 763	4 963	1 112	19.3%	799	13.9%	1 082	21.8%	1 569	31.6%	4 562	91.9%	1 182	62.5%	32.7%
Other expenditure	38 376	32 724	8 106	21.1%	7 107	18.5%	3 571	10.9%	6 042	18.5%	24 826	75.9%	5 649	78.4%	7.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 065)	(28 146)	1 860		1 049		1 547		(17 513)		(13 057)		(9 061)		
Transfers recognised - capital	65 192	60 192	4 584	7.0%	18 692	28.7%	22 636	37.6%	488	.8%	46 401	77.1%	-	62.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	72 436	62 424	9 869	13.6%	20 134	27.8%	5 736	9.2%	10 490	16.8%	46 228	74.1%	5 848	60.0%	79.4%
Surplus/(Deficit) after capital transfers and contributions	111 563	94 470	16 314		39 875		29 919		(6 535)		79 572		(3 213)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	111 563	94 470	16 314		39 875		29 919		(6 535)		79 572		(3 213)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111 563	94 470	16 314		39 875		29 919		(6 535)		79 572		(3 213)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111 563	94 470	16 314		39 875		29 919		(6 535)		79 572		(3 213)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	72 436	62 424	9 381	13.0%	18 467	25.5%	8 502	13.6%	5 247	8.4%	41 598	66.6%	8 274	69.0%	(36.6%)
National Government	64 319	59 786	9 381	14.6%	18 467	28.7%	8 502	14.2%	5 247	8.8%	41 598	69.6%	8 274	73.4%	(36.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 319	59 786	9 381	14.6%	18 467	28.7%	8 502	14.2%	5 247	8.8%	41 598	69.6%	8 274	73.4%	(36.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 117	2 638	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	72 436	62 424	9 381	13.0%	18 467	25.5%	8 502	13.6%	5 247	8.4%	41 598	66.6%	8 274	69.0%	(36.6%)
Governance and Administration	801	916	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	7	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	625	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	170	902	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 588	3 144	524	9.4%	-	-	-	-	-	-	524	16.7%	1 082	100.3%	(100.0%)
Community & Social Services	1 857	346	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 565	2 656	524	14.7%	-	-	-	-	-	-	524	19.7%	1 082	100.3%	(100.0%)
Public Safety	167	142	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 630	10 335	4 161	32.9%	4 352	34.5%	918	8.9%	1 026	9.9%	10 457	101.2%	4 064	627.4%	(74.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 630	10 335	4 161	32.9%	4 352	34.5%	918	8.9%	1 026	9.9%	10 457	101.2%	4 064	627.4%	(74.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	53 416	48 029	4 696	8.8%	14 115	26.4%	7 584	15.8%	4 221	8.8%	30 617	63.7%	3 128	53.0%	34.9%
Electricity	3 666	3 666	-	-	1 790	48.8%	-	-	1 800	49.1%	3 590	97.9%	-	19.4%	(100.0%)
Water	48 405	43 882	4 355	9.0%	12 325	25.5%	7 584	17.3%	2 421	5.5%	26 685	60.8%	2 894	61.2%	(16.3%)
Waste Water Management	482	482	342	71.0%	-	-	-	-	-	-	342	71.0%	234	41.8%	(100.0%)
Waste Management	864	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	187 961	192 919	33 593	17.9%	38 079	20.3%	38 938	20.2%	5 262	2.7%	115 873	60.1%	2 312	65.5%	127.6%
Property rates, penalties and collection charges	11 472	14 586	1 020	8.9%	1 149	10.0%	1 173	8.0%	695	4.8%	4 037	27.7%	839	31.8%	(17.1%)
Service charges	45 875	52 819	1 123	2.4%	941	2.1%	1 115	2.1%	1 431	2.7%	4 610	8.7%	1 048	11.2%	36.5%
Other revenue	5 281	10 788	214	4.1%	323	6.1%	260	2.4%	2 648	24.5%	3 445	31.9%	425	96.0%	523.5%
Government - operating	59 508	54 508	18 767	31.5%	16 966	28.5%	14 064	25.8%	-	-	49 797	91.4%	-	92.9%	-
Government - capital	65 192	60 192	12 423	19.1%	18 692	28.7%	22 326	37.1%	488	.8%	53 930	89.6%	-	89.5%	(100.0%)
Interest	622	7	46	7.4%	8	1.3%	-	-	-	-	54	815.9%	-	-	-
Dividends	10	19	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 967)	(118 313)	(20 836)	16.2%	(22 056)	17.1%	(23 343)	19.7%	(12 986)	11.0%	(79 221)	67.0%	(17 903)	68.5%	(27.5%)
Suppliers and employees	(120 822)	(110 621)	(20 826)	17.2%	(21 971)	18.2%	(23 305)	21.1%	(12 919)	11.7%	(79 021)	71.4%	(17 903)	72.2%	(27.8%)
Finance charges	(2 382)	(2 729)	(10)	.4%	(85)	3.6%	(38)	1.4%	(67)	2.4%	(201)	7.3%	-	6.2%	(100.0%)
Transfers and grants	(5 763)	(4 963)	-	-	-	-	-	-	-	-	-	-	-	3.5%	-
Net Cash from/(used) Operating Activities	58 994	74 607	12 757	21.6%	16 023	27.2%	15 595	20.9%	(7 723)	(10.4%)	36 651	49.1%	(15 591)	55.9%	(50.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	4 450	-	(11 522)	-	11 189	-	4 117	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	4 450	-	(11 522)	-	11 189	-	4 117	-	-	-	(100.0%)
Payments	(72 436)	(62 424)	(9 381)	13.0%	(18 467)	25.5%	(8 502)	13.6%	(5 247)	8.4%	(41 598)	66.6%	(8 274)	69.0%	(36.6%)
Capital assets	(72 436)	(62 424)	(9 381)	13.0%	(18 467)	25.5%	(8 502)	13.6%	(5 247)	8.4%	(41 598)	66.6%	(8 274)	69.0%	(36.6%)
Net Cash from/(used) Investing Activities	(72 436)	(62 424)	(9 381)	13.0%	(14 017)	19.4%	(20 024)	32.1%	5 942	(9.5%)	(37 481)	60.0%	(8 274)	65.2%	(171.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	3 000	-	-	-	-	-	3 000	-	-	-	-
Short term loans	-	-	-	-	3 000	-	-	-	-	-	3 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	272	(272)	(69)	(25.3%)	-	-	-	-	-	-	(69)	25.3%	(69)	-	(100.0%)
Repayment of borrowing	272	(272)	(69)	(25.3%)	-	-	-	-	-	-	(69)	25.3%	(69)	-	(100.0%)
Net Cash from/(used) Financing Activities	272	(272)	(69)	(25.3%)	3 000	1 102.9%	-	-	-	-	2 931	(1 077.2%)	(69)	-	(100.0%)
Net Increase/(Decrease) in cash held	(13 170)	11 911	3 306	(25.1%)	5 006	(38.0%)	(4 429)	(37.2%)	(1 782)	(15.0%)	2 101	17.6%	(23 933)	135.2%	(92.6%)
Cash/cash equivalents at the year begin:	-	(2 175)	(2 175)	-	1 132	-	6 138	(282.2%)	1 708	(78.5%)	(2 175)	100.0%	17 000	(4.0%)	(90.0%)
Cash/cash equivalents at the year end:	(13 170)	9 736	1 132	(8.6%)	6 138	(46.6%)	1 708	17.5%	(73)	(.8%)	(73)	(.8%)	(6 934)	105.8%	(98.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 052	3.0%	1 099	3.1%	1 119	3.2%	31 879	90.7%	35 149	37.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	85	.9%	65	.7%	78	.8%	9 097	97.6%	9 324	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	640	2.7%	621	2.6%	590	2.5%	21 986	92.2%	23 836	25.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	431	2.5%	425	2.4%	416	2.4%	16 180	92.7%	17 452	18.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	3.3%	56	3.3%	46	2.7%	1 545	90.7%	1 704	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	.3%	24	.3%	23	.3%	6 846	99.0%	6 917	7.3%	-	-	-	-
Total By Income Source	2 288	2.4%	2 289	2.4%	2 271	2.4%	87 532	92.7%	94 380	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	25	3.0%	21	2.6%	17	2.0%	767	92.4%	830	.9%	-	-	-	-
Commercial	169	2.3%	135	1.8%	136	1.8%	6 988	94.1%	7 427	7.9%	-	-	-	-
Households	1 915	2.4%	1 959	2.5%	1 942	2.4%	73 447	92.7%	79 264	84.0%	-	-	-	-
Other	180	2.6%	174	2.5%	177	2.6%	6 329	92.3%	6 859	7.3%	-	-	-	-
Total By Customer Group	2 288	2.4%	2 289	2.4%	2 271	2.4%	87 532	92.7%	94 380	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	0	100.0%	0	-
Loan repayments	11	1.0%	11	1.0%	11	1.0%	1 073	97.0%	1 107	5.1%
Trade Creditors	4 758	28.4%	501	3.0%	1 140	6.8%	10 384	61.9%	16 783	77.5%
Auditor-General	48	1.3%	76	2.0%	29	.8%	3 617	95.9%	3 770	17.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 817	22.2%	588	2.7%	1 180	5.4%	15 075	69.6%	21 660	100.0%

Contact Details

Municipal Manager	Mr TC Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALEDI (FS) (FS164)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	89 548	81 365	18 439	20.6%	13 056	14.6%	12 570	15.4%	10 719	13.2%	54 784	67.3%	10 511	84.6%	2.0%
Property rates	4 537	3 495	4 634	102.1%	694	15.3%	631	18.1%	546	15.6%	6 505	186.1%	484	55.3%	12.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	8	-	8	-	-	-	(100.0%)
Service charges - electricity revenue	24 570	15 458	-	-	-	-	-	-	-	-	-	-	-	69.6%	-
Service charges - water revenue	4 337	5 098	1 242	28.6%	1 108	25.6%	1 057	20.7%	1 141	22.4%	4 548	89.2%	1 257	113.9%	(9.2%)
Service charges - sanitation revenue	4 025	5 727	894	22.2%	885	22.0%	884	15.4%	877	15.3%	3 539	61.8%	866	91.0%	1.2%
Service charges - refuse revenue	2 749	-	595	21.6%	588	21.4%	588	-	580	-	2 351	-	577	88.8%	.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	356	362	54	15.3%	54	15.1%	54	14.9%	58	16.0%	220	60.8%	47	52.5%	23.7%
Interest earned - external investments	73	122	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	5	3	1	11.9%	1	12.0%	-	-	-	-	1	36.6%	-	7.7%	-
Fines	2	1	10	490.8%	4	184.0%	33	3 554.4%	-	-	46	4 987.6%	26	1 163.3%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 045	41 460	10 846	25.2%	9 538	22.2%	8 332	20.1%	7 374	17.8%	36 090	87.0%	6 340	84.7%	16.3%
Other own revenue	5 848	9 640	165	2.8%	185	3.2%	991	10.3%	134	1.4%	1 476	15.3%	912	123.6%	(85.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	89 329	115 479	15 420	17.3%	16 216	18.2%	14 515	12.6%	14 234	12.3%	60 385	52.3%	16 178	86.9%	(12.0%)
Employee related costs	31 544	26 775	6 709	21.3%	7 040	22.3%	7 160	26.7%	7 361	27.5%	28 270	105.6%	6 739	91.1%	9.2%
Remuneration of councillors	2 396	1 966	507	21.2%	505	21.1%	420	21.4%	403	20.5%	1 836	93.4%	472	110.5%	(14.6%)
Debt impairment	2 000	23 906	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 500	16 961	802	53.4%	756	50.4%	917	5.4%	663	3.9%	3 137	18.5%	376	225.4%	76.0%
Finance charges	-	1 551	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 397	20 881	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	17	-	732	-	-	-	749	-	-	-	-
Contracted services	1 942	-	-	-	-	-	-	-	-	-	-	-	-	3.4%	-
Transfers and grants	5 558	3 348	89	1.6%	94	1.7%	62	1.8%	144	4.3%	388	11.6%	377	-	(61.8%)
Other expenditure	13 992	20 092	7 313	52.3%	7 804	55.8%	5 225	26.0%	5 663	28.2%	26 005	129.4%	8 214	255.7%	(31.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	219	(34 114)	3 020		(3 160)		(1 945)		(3 515)		(5 600)		(5 667)		
Transfers recognised - capital	21 317	24 282	-	-	2	-	-	-	-	-	2	-	-	47.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 535	(9 832)	3 020		(3 158)		(1 945)		(3 515)		(5 598)		(5 667)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 535	(9 832)	3 020		(3 158)		(1 945)		(3 515)		(5 598)		(5 667)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 535	(9 832)	3 020		(3 158)		(1 945)		(3 515)		(5 598)		(5 667)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 535	(9 832)	3 020		(3 158)		(1 945)		(3 515)		(5 598)		(5 667)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	110 864	89 932	39 927	36.0%	12 981	11.7%	20 867	23.2%	1 011	1.1%	74 786	83.2%	-	-	(100.0%)
Property rates, penalties and collection charges	4 537	18 286	901	19.9%	577	12.7%	285	1.6%	413	2.3%	2 176	11.9%	-	-	(100.0%)
Service charges	35 681	-	237	.7%	246	.7%	228	-	255	-	967	-	-	-	(100.0%)
Other revenue	6 206	1 835	94	1.5%	92	1.5%	1 605	87.5%	325	17.7%	2 116	115.3%	-	-	(100.0%)
Government - operating	43 045	69 687	33 049	76.8%	12 065	28.0%	10 947	15.7%	-	-	56 061	80.4%	-	-	-
Government - capital	21 317	-	5 616	26.3%	-	-	7 790	-	-	-	13 406	-	-	-	-
Interest	73	122	27	37.0%	-	-	7	5.9%	18	14.9%	52	43.0%	-	-	(100.0%)
Dividends	5	3	3	60.0%	1	20.0%	5	141.0%	-	-	9	263.6%	-	-	-
Payments	(85 829)	(70 709)	(30 437)	35.5%	(18 285)	21.3%	(15 300)	21.6%	(13 698)	19.4%	(77 720)	109.9%	-	-	(100.0%)
Suppliers and employees	(80 218)	(69 369)	(29 240)	36.5%	(13 550)	16.9%	(12 261)	17.7%	(13 080)	18.9%	(68 131)	98.2%	-	-	(100.0%)
Finance charges	(52)	(1 341)	(4)	7.7%	-	-	-	-	(4)	.3%	(8)	.6%	-	-	(100.0%)
Transfers and grants	(5 559)	-	(1 193)	21.5%	(4 735)	85.2%	(3 039)	-	(614)	-	(9 581)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	25 035	19 223	9 490	37.9%	(5 304)	(21.2%)	5 567	29.0%	(12 687)	(66.0%)	(2 934)	(15.3%)	-	-	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(16 129)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(16 129)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(16 129)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(114)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(114)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(114)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	25 035	2 980	9 490	37.9%	(5 304)	(21.2%)	5 567	186.8%	(12 687)	(425.7%)	(2 934)	(98.4%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	120	3 492	-	12 982	-	7 678	6 392.9%	13 245	11 028.0%	3 492	2 907.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	25 035	3 100	12 982	51.9%	7 678	30.7%	13 245	427.2%	558	18.0%	558	18.0%	-	-	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	945	4.2%	351	1.6%	329	1.5%	20 782	92.7%	22 407	35.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(76)	(.8%)	78	.8%	75	.8%	9 704	99.2%	9 781	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	670	4.1%	313	1.9%	311	1.9%	14 902	92.0%	16 196	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	447	3.7%	211	1.7%	209	1.7%	11 255	92.9%	12 121	19.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	396	100.0%	396	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(666)	(36.3%)	10	.5%	9	.5%	2 483	135.3%	1 835	2.9%	-	-	-	-
Total By Income Source	1 320	2.1%	961	1.5%	932	1.5%	59 522	94.9%	62 735	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(206)	(7.1%)	65	2.3%	66	2.3%	2 973	102.6%	2 898	4.6%	-	-	-	-
Commercial	(293)	(73.0%)	19	4.8%	18	4.4%	657	163.8%	401	.6%	-	-	-	-
Households	1 825	3.3%	876	1.6%	849	1.5%	52 408	93.7%	55 959	89.2%	-	-	-	-
Other	(7)	(.2%)	0	-	0	-	3 484	100.2%	3 477	5.5%	-	-	-	-
Total By Customer Group	1 320	2.1%	961	1.5%	932	1.5%	59 522	94.9%	62 735	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	542	34.3%	821	51.9%	218	13.8%	1 581	24.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	378	20.2%	373	19.9%	483	25.8%	635	34.0%	1 869	29.0%
Auditor-General	-	-	-	-	-	-	2 734	100.0%	2 734	42.4%
Other	-	-	200	74.0%	1	.3%	69	25.7%	270	4.2%
Total	378	5.9%	1 115	17.3%	1 304	20.2%	3 657	56.7%	6 454	100.0%

Contact Details

Municipal Manager	Mr W Lefora	051 541 0012
Financial Manager	Mr Thabang Moses	051 541 0012

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	64 205	61 907	12 188	19.0%	11 081	17.3%	8 219	13.3%	18 413	29.7%	49 901	80.6%	15 075	89.4%	22.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	469	469	1	.2%	62	13.3%	114	24.3%	99	21.2%	276	59.0%	31	51.7%	222.0%
Interest earned - external investments	104	107	123	118.7%	18	17.5%	1	.8%	55	51.4%	197	183.7%	26	68.8%	113.5%
Interest earned - outstanding debtors	12	8	-	-	42	349.9%	3	37.1%	51	611.5%	97	1 148.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 992	60 694	11 470	18.2%	10 941	17.4%	8 072	13.3%	18 199	30.0%	48 682	80.2%	15 000	89.4%	21.3%
Other own revenue	629	629	595	94.5%	18	2.8%	29	4.6%	8	1.2%	649	103.2%	19	139.9%	(57.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	66 534	60 191	11 946	18.0%	13 962	21.0%	12 464	20.7%	13 670	22.7%	52 041	86.5%	13 915	89.1%	(1.8%)
Employee related costs	39 165	38 889	7 853	20.1%	8 758	22.4%	8 033	20.7%	8 425	21.7%	33 069	85.0%	8 162	95.0%	3.2%
Remuneration of councillors	4 697	4 627	909	19.4%	905	19.3%	846	18.3%	1 093	23.6%	3 754	81.1%	1 129	101.2%	(3.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	1	-	15	-	51	-	119	-	186	-	35	-	243.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	500	-	114	22.7%	81	16.2%	-	-	-	-	195	-	122	61.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 672	13 176	3 070	16.4%	4 202	22.5%	3 534	26.8%	4 032	30.6%	14 838	112.6%	4 468	97.8%	(9.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 329)	1 716	242		(2 880)		(4 246)		4 743		(2 140)		1 160		
Transfers recognised - capital	-	-	-	-	288	-	-	-	342	-	630	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 329)	1 716	242		(2 592)		(4 246)		5 085		(1 510)		1 160		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 329)	1 716	242		(2 592)		(4 246)		5 085		(1 510)		1 160		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 329)	1 716	242		(2 592)		(4 246)		5 085		(1 510)		1 160		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 329)	1 716	242		(2 592)		(4 246)		5 085		(1 510)		1 160		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	1 745	1 192	-	-	454	26.0%	-	-	-	-	454	38.1%	-	19.3%	-
National Government	1 745	1 192	-	-	454	26.0%	-	-	-	-	454	38.1%	-	19.3%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 745	1 192	-	-	454	26.0%	-	-	-	-	454	38.1%	-	19.3%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 745	1 192	-	-	454	26.0%	-	-	-	-	454	38.1%	-	19.3%	-
Governance and Administration	1 690	1 137	-	-	454	26.9%	-	-	-	-	454	39.9%	-	16.9%	-
Executive & Council	1 095	542	-	-	454	41.4%	-	-	-	-	454	83.7%	-	-	-
Budget & Treasury Office	570	570	-	-	-	-	-	-	-	-	-	-	-	1.4%	-
Corporate Services	25	25	-	-	-	-	-	-	-	-	-	-	-	70.7%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55	55	-	-	-	-	-	-	-	-	-	-	-	94.6%	-
Planning and Development	55	55	-	-	-	-	-	-	-	-	-	-	-	94.6%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	63 705	60 304	16 925	26.6%	9 149	14.4%	7 898	13.1%	16 521	27.4%	50 493	83.7%	15 067	91.4%	9.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	598	594	590	98.8%	11	1.9%	23	3.8%	18	3.0%	642	108.1%	41	84.2%	(56.6%)
Government - operating	62 992	59 694	16 302	25.9%	9 120	14.5%	7 874	13.2%	16 500	27.6%	49 796	83.4%	15 000	91.5%	10.0%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	116	16	33	28.3%	18	15.4%	1	5.2%	3	18.7%	54	344.2%	26	44.3%	(88.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 534)	(62 788)	(13 720)	20.9%	(14 145)	21.6%	(9 108)	14.5%	(14 971)	23.8%	(51 944)	82.7%	(13 915)	99.5%	7.6%
Suppliers and employees	(65 534)	(62 788)	(13 720)	20.9%	(14 129)	21.6%	(9 057)	14.4%	(14 713)	23.4%	(51 619)	82.2%	(13 874)	99.4%	6.0%
Finance charges	-	-	(1)	-	(15)	-	(51)	-	(258)	-	(325)	-	(41)	-	537.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 829)	(2 484)	3 205	(175.3%)	(4 996)	273.2%	(1 210)	48.7%	1 550	(62.4%)	(1 451)	58.4%	1 152	(20.7%)	34.5%
Cash Flow from Investing Activities															
Receipts	-	-	(3 200)	-	6 030	-	106	-	(700)	-	2 236	-	(800)	-	(12.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	1 911	-	106	-	-	-	2 016	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3 200)	-	4 120	-	-	-	(700)	-	220	-	(800)	-	(12.5%)
Payments	-	-	-	-	(517)	-	-	-	-	-	(517)	-	-	9.8%	-
Capital assets	-	-	-	-	(517)	-	-	-	-	-	(517)	-	-	9.8%	-
Net Cash from/(used) Investing Activities	-	-	(3 200)	-	5 513	-	106	-	(700)	-	1 718	-	(800)	39.2%	(12.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 329)	(2 484)	5	(.2%)	517	(22.2%)	(1 105)	44.5%	850	(34.2%)	267	(10.8%)	352	(131.4%)	141.4%
Cash/cash equivalents at the year begin:	-	-	388	-	393	-	910	-	(195)	-	388	-	(398)	-	(51.0%)
Cash/cash equivalents at the year end:	(2 329)	(2 484)	393	(16.9%)	910	(39.1%)	(195)	7.8%	655	(26.4%)	655	(26.4%)	(46)	(3.2%)	(1 534.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	174	18.4%	72	7.6%	74	7.9%	624	66.1%	944	90.9%	111	11.8%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.3%	0	.3%	0	.3%	93	99.0%	94	9.1%	346	367.5%	-	-
Total By Income Source	174	16.7%	72	7.0%	75	7.2%	717	69.1%	1 038	100.0%	457	44.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	174	16.7%	72	7.0%	75	7.2%	717	69.1%	1 038	100.0%	457	44.0%	-	-
Total By Customer Group	174	16.7%	72	7.0%	75	7.2%	717	69.1%	1 038	100.0%	457	44.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	46	2.0%	20	.9%	18	.8%	2 223	96.3%	2 307	58.3%
Other	761	46.1%	132	8.0%	62	3.7%	696	42.1%	1 651	41.7%
Total	808	20.4%	152	3.9%	79	2.0%	2 919	73.7%	3 959	100.0%

Contact Details

Municipal Manager	Mr MM Kubeka	051 713 9304
Financial Manager	Mr L. Mashiane	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	192 683	192 108	78 724	40.9%	38 925	20.2%	29 684	15.5%	40 124	20.9%	187 457	97.6%	35 851	117.5%	11.9%
Property rates	17 908	17 908	3 481	19.4%	4 953	27.7%	3 981	22.2%	3 707	20.7%	16 121	90.0%	4 185	112.1%	(11.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Service charges - electricity revenue	24 415	24 459	7 198	29.5%	3 865	15.8%	6 060	24.8%	5 105	20.9%	22 227	90.9%	11 612	130.7%	(56.0%)
Service charges - water revenue	22 519	22 164	6 264	27.8%	6 544	29.1%	5 787	26.1%	5 141	23.2%	23 736	107.1%	7 468	111.4%	(31.2%)
Service charges - sanitation revenue	18 413	18 413	5 094	27.7%	5 152	28.0%	5 061	27.5%	4 503	24.5%	19 811	107.6%	4 832	119.1%	(6.8%)
Service charges - refuse revenue	8 836	11 337	2 591	29.3%	1 596	18.1%	2 390	21.1%	1 962	17.3%	8 539	75.3%	2 280	108.0%	(14.0%)
Service charges - other	129	211	107	83.3%	64	49.7%	94	44.3%	69	32.5%	334	158.2%	85	(384.7%)	(19.1%)
Rental of facilities and equipment	49	100	7	15.0%	12	24.4%	10	9.8%	15	14.7%	44	43.6%	9	99.3%	60.4%
Interest earned - external investments	1	98	0	3.8%	-	-	-	-	4	4.2%	4	4.2%	-	.1%	(100.0%)
Interest earned - outstanding debtors	6 510	8 511	(58)	(.9%)	4 399	67.6%	3 388	39.8%	(1 497)	(17.6%)	6 232	73.2%	1 201	106.1%	(224.7%)
Dividends received	-	10	2	-	2	-	-	-	-	-	5	46.9%	-	3.5%	-
Fines	248	27	7	2.8%	4	1.7%	23	86.9%	5	19.3%	40	147.7%	4	4.8%	21.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	93 392	85 160	48 116	51.5%	11 282	12.1%	-	-	22 980	27.0%	82 378	96.7%	-	68.1%	(100.0%)
Other own revenue	263	3 710	5 915	2 249.0%	1 052	399.9%	2 890	77.9%	(1 870)	(50.4%)	7 987	215.3%	4 175	1 184.5%	(144.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 993	238 860	36 316	20.2%	30 737	17.1%	19 423	8.1%	63 123	26.4%	149 599	62.6%	21 834	74.7%	189.1%
Employee related costs	64 554	66 054	13 985	21.7%	17 112	26.5%	16 297	24.7%	19 521	29.6%	66 915	101.3%	13 969	86.0%	39.7%
Remuneration of councillors	6 712	6 712	1 087	16.2%	1 290	19.2%	1 142	17.0%	1 249	18.6%	4 767	71.0%	1 205	68.5%	3.6%
Debt impairment	11 869	39 837	-	-	-	-	-	-	-	-	-	-	-	394.4%	-
Depreciation and asset impairment	1 007	28 790	-	-	-	-	-	-	-	-	-	-	-	1 226.4%	-
Finance charges	-	-	228	-	-	-	-	-	188	-	416	-	188	278.1%	.2%
Bulk purchases	35 298	35 298	6 508	18.4%	44	.1%	-	-	31 895	90.4%	38 447	108.9%	559	15.6%	5 603.3%
Other Materials	-	14 625	-	-	-	-	-	-	491	3.4%	491	3.4%	-	-	(100.0%)
Contracted services	30	1 397	44	147.3%	17	57.9%	-	-	837	59.9%	898	64.3%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	1 140	-	1 140	-	-	-	(100.0%)
Other expenditure	60 522	46 146	14 465	23.9%	12 273	20.3%	1 984	4.3%	7 802	16.9%	36 524	79.1%	5 878	31.2%	32.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	35	-	(100.0%)
Surplus/(Deficit)	12 690	(46 752)	42 408		8 189		10 261		(22 999)		37 858		14 017		
Transfers recognised - capital	67 212	74 731	409	.6%	-	-	-	-	-	-	409	.5%	930	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 902	27 979	42 817		8 189		10 261		(22 999)		38 267		14 947		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	79 902	27 979	42 817		8 189		10 261		(22 999)		38 267		14 947		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 902	27 979	42 817		8 189		10 261		(22 999)		38 267		14 947		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 902	27 979	42 817		8 189		10 261		(22 999)		38 267		14 947		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	83 077	92 803	8 257	9.9%	4 507	5.4%	11 927	12.9%	11 793	12.7%	36 484	39.3%	25 181	64.7%	(53.2%)
National Government	70 286	74 277	8 257	11.7%	4 507	6.4%	11 927	16.1%	11 793	15.9%	36 484	49.1%	25 181	113.1%	(53.2%)
Provincial Government	-	4 006	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 286	79 283	8 257	11.7%	4 507	6.4%	11 927	15.0%	11 793	14.9%	36 484	46.0%	25 181	71.5%	(53.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 791	13 520	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	83 077	92 803	8 257	9.9%	4 507	5.4%	11 927	12.9%	11 793	12.7%	36 484	39.3%	25 181	64.7%	(53.2%)
Governance and Administration	4 637	9 936	-	-	-	-	-	-	94	.9%	94	.9%	-	10.4%	(100.0%)
Executive & Council	4 637	6 161	-	-	-	-	-	-	94	1.5%	94	1.5%	-	16.4%	(100.0%)
Budget & Treasury Office	-	3 775	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 995	19 425	4 874	21.2%	3 415	14.9%	2 815	14.5%	1 771	9.1%	12 875	66.3%	6 943	64.7%	(74.5%)
Community & Social Services	22 140	19 425	4 874	22.0%	3 415	15.4%	1 179	6.1%	1 771	9.1%	11 239	57.9%	4 931	127.3%	(64.1%)
Sport And Recreation	-	-	-	-	-	-	1 635	-	-	-	1 635	-	2 012	33.9%	(100.0%)
Public Safety	855	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	327	-	307	-	367	-	200	-	1 201	-	53	13.1%	276.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	327	-	307	-	367	-	200	-	1 201	-	53	13.1%	276.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 445	63 442	3 057	5.5%	785	1.4%	8 745	13.8%	9 727	15.3%	22 315	35.2%	18 185	91.5%	(46.5%)
Electricity	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	55 445	59 436	2 579	4.7%	785	1.4%	8 745	14.7%	9 727	16.4%	21 837	36.7%	17 218	94.6%	(43.5%)
Waste Water Management	-	2 506	478	-	-	-	-	-	-	-	478	19.1%	966	254.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	259 103	266 839	73 783	28.5%	62 735	24.2%	39 165	14.7%	43 325	16.2%	219 007	82.1%	10 019	75.6%	332.4%
Property rates, penalties and collection charges	17 908	17 908	623	3.5%	2 016	11.3%	1 104	6.2%	2 365	13.2%	6 108	34.1%	1 835	41.8%	28.8%
Service charges	66 677	76 583	8 930	13.4%	8 525	12.8%	8 852	11.6%	12 172	15.9%	38 479	50.2%	8 052	52.2%	51.2%
Other revenue	733	3 837	156	21.2%	161	22.0%	183	4.8%	133	3.5%	633	16.5%	132	34.4%	1.2%
Government - operating	88 607	85 160	36 730	41.5%	28 621	32.3%	307	.4%	22 980	27.0%	88 638	104.1%	-	113.8%	(100.0%)
Government - capital	78 567	74 731	27 345	34.8%	23 412	29.8%	28 718	38.4%	8 382	11.2%	87 857	117.6%	-	67.3%	(100.0%)
Interest	6 610	8 609	-	-	-	-	-	-	(2 708)	(31.5%)	(2 708)	(31.5%)	-	-	(100.0%)
Dividends	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 035)	(171 221)	(61 295)	31.8%	(82 744)	42.9%	(48 059)	28.1%	(43 702)	25.5%	(235 801)	137.7%	(11 715)	77.7%	273.0%
Suppliers and employees	(109 517)	(125 075)	(61 295)	56.0%	(82 744)	75.6%	(48 059)	38.4%	(43 702)	34.9%	(235 801)	188.5%	(11 715)	77.7%	273.0%
Finance charges	(31 599)	(988)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(51 919)	(45 158)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 068	95 618	12 488	18.9%	(20 010)	(30.3%)	(8 894)	(9.3%)	(377)	(.4%)	(16 793)	(17.6%)	(1 696)	69.6%	(77.8%)
Cash Flow from Investing Activities															
Receipts	-	-	16 729	-	28 477	-	18 091	-	39 146	-	102 443	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	16 729	-	28 477	-	18 091	-	39 146	-	102 443	-	-	-	(100.0%)
Payments	-	(74 731)	(22 786)	-	(16 373)	-	(8 687)	11.6%	(21 821)	29.2%	(69 667)	93.2%	(25 181)	735.0%	(13.3%)
Capital assets	-	(74 731)	(22 786)	-	(16 373)	-	(8 687)	11.6%	(21 821)	29.2%	(69 667)	93.2%	(25 181)	735.0%	(13.3%)
Net Cash from/(used) Investing Activities	-	(74 731)	(6 057)	-	12 104	-	9 404	(12.6%)	17 324	(23.2%)	32 775	(43.9%)	(25 181)	735.0%	(168.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 316)	(988)	(410)	31.1%	(184)	14.0%	-	-	(184)	18.6%	(777)	78.7%	(229)	53.0%	(19.6%)
Repayment of borrowing	(1 316)	(988)	(410)	31.1%	(184)	14.0%	-	-	(184)	18.6%	(777)	78.7%	(229)	53.0%	(19.6%)
Net Cash from/(used) Financing Activities	(1 316)	(988)	(410)	31.1%	(184)	14.0%	-	-	(184)	18.6%	(777)	78.7%	(229)	53.0%	(19.6%)
Net Increase/(Decrease) in cash held	64 752	19 899	6 021	9.3%	(8 089)	(12.5%)	509	2.6%	16 763	84.2%	15 205	76.4%	(27 107)	(4.1%)	(161.8%)
Cash/cash equivalents at the year begin:	-	-	2 494	-	8 516	-	426	-	936	-	2 494	-	27 325	-	(96.6%)
Cash/cash equivalents at the year end:	64 752	19 899	8 516	13.2%	426	.7%	936	4.7%	17 699	88.9%	17 699	88.9%	218	.4%	8 016.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 773	2.8%	1 762	2.8%	1 697	2.7%	58 418	91.8%	63 649	18.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	779	.7%	1 121	1.0%	878	.8%	113 118	97.6%	115 895	32.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	978	2.1%	746	1.6%	1 000	2.1%	44 408	94.2%	47 131	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 570	2.4%	1 583	2.4%	1 557	2.4%	60 484	92.8%	65 193	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	780	2.3%	753	2.2%	741	2.2%	31 507	93.3%	33 781	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	3.0%	13	2.6%	13	2.6%	450	91.8%	490	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(2 712)	(9.9%)	658	2.4%	550	2.0%	28 919	105.5%	27 416	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(.3%)	10	1.3%	2	.2%	759	98.8%	768	.2%	-	-	-	-
Total By Income Source	3 180	.9%	6 645	1.9%	6 437	1.8%	338 063	95.4%	354 324	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 208)	(9.9%)	259	2.1%	533	4.4%	12 597	103.4%	12 181	3.4%	-	-	-	-
Commercial	(847)	(4.6%)	978	5.3%	818	4.5%	17 369	94.8%	18 318	5.2%	-	-	-	-
Households	5 169	1.6%	5 370	1.7%	5 047	1.6%	305 471	95.1%	321 057	90.6%	-	-	-	-
Other	65	2.3%	39	1.4%	38	1.4%	2 627	94.9%	2 768	.8%	-	-	-	-
Total By Customer Group	3 180	.9%	6 645	1.9%	6 437	1.8%	338 063	95.4%	354 324	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 242	13.4%	3 741	15.5%	-	-	17 209	71.1%	24 192	47.0%
Bulk Water	302	9.4%	2 158	67.1%	357	11.1%	401	12.5%	3 218	6.2%
PAYE deductions	816	36.3%	721	32.0%	714	31.7%	-	-	2 251	4.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	853	93.8%	57	6.2%	-	-	-	-	910	1.8%
Loan repayments	185	100.0%	-	-	-	-	-	-	185	.4%
Trade Creditors	4 845	23.4%	2 609	12.6%	1 528	7.4%	11 760	56.7%	20 742	40.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 243	19.9%	9 286	18.0%	2 599	5.0%	29 370	57.0%	51 497	100.0%

Contact Details

Municipal Manager	Mr S Mtakati	057 733 0106
Financial Manager	Ms ME Mokoena	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	72 583	72 583	35 492	48.9%	21 250	29.3%	13 061	18.0%	6 327	8.7%	76 129	104.9%	5 567	95.2%	13.7%
Property rates	3 624	3 624	9 761	269.3%	(15)	(.4%)	(5 632)	(155.4%)	70	1.9%	4 184	115.5%	6	100.3%	1 137.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 480	10 480	3 471	33.1%	2 958	28.2%	2 911	27.8%	2 755	26.3%	12 096	115.4%	2 946	111.1%	(6.5%)
Service charges - water revenue	3 476	3 476	357	10.3%	374	10.7%	711	20.5%	19	.6%	1 462	42.1%	293	85.7%	(93.4%)
Service charges - sanitation revenue	3 178	3 178	958	30.1%	954	30.0%	954	30.0%	966	30.4%	3 832	120.6%	901	110.1%	7.2%
Service charges - refuse revenue	2 038	2 038	627	30.7%	625	30.7%	629	30.9%	634	31.1%	2 515	123.4%	579	110.2%	9.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	378	378	114	30.2%	76	20.1%	77	20.4%	108	28.7%	375	99.4%	89	115.1%	21.2%
Interest earned - external investments	449	449	131	29.1%	102	22.8%	15	3.4%	231	51.5%	479	106.8%	451	113.0%	(48.8%)
Interest earned - outstanding debtors	1 007	1 007	1 259	125.0%	1 485	147.4%	1 151	114.2%	1 419	140.8%	5 313	527.4%	276	109.9%	414.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	93	93	10	10.4%	14	15.2%	22	23.0%	8	8.7%	54	57.4%	2	62.9%	285.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 471	47 471	18 737	39.5%	14 642	30.8%	12 140	25.6%	9	-	45 528	95.9%	-	90.1%	(100.0%)
Other own revenue	389	389	57	14.7%	34	8.8%	49	12.7%	72	18.6%	213	54.7%	24	33.4%	206.1%
Gains on disposal of PPE	-	-	9	-	1	-	34	-	35	-	79	-	0	-	7 157.1%
Operating Expenditure	72 582	72 581	16 481	22.7%	17 854	24.6%	13 328	18.4%	18 261	25.2%	65 923	90.8%	18 680	112.5%	(2.2%)
Employee related costs	28 706	29 329	6 219	21.7%	7 765	27.0%	7 272	24.8%	7 740	26.4%	28 995	98.9%	5 677	88.2%	36.3%
Remuneration of councillors	2 082	2 082	409	19.6%	375	18.0%	375	18.0%	390	18.7%	1 549	74.4%	437	65.7%	(10.8%)
Debt impairment	506	506	-	-	-	-	-	-	-	-	-	-	-	21.0%	-
Depreciation and asset impairment	2 610	3 110	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	261	261	87	33.6%	55	21.2%	236	90.5%	285	109.6%	664	254.8%	51	-	455.0%
Bulk purchases	17 242	16 319	4 012	23.3%	1 339	7.8%	1 280	7.8%	5 595	34.3%	12 225	74.9%	5 616	107.6%	(.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 101	4 194	2 676	43.9%	4 849	79.5%	819	19.5%	1 430	34.1%	9 774	233.1%	2 248	208.0%	(36.4%)
Transfers and grants	1 337	1 420	426	31.9%	494	36.9%	521	36.7%	532	37.5%	1 973	138.9%	413	107.6%	28.8%
Other expenditure	13 737	15 362	2 652	19.3%	2 977	21.7%	2 825	18.4%	2 289	14.9%	10 743	69.9%	4 237	162.3%	(46.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	2	19 010		3 396		(267)		(11 934)		10 206		(13 113)		
Transfers recognised - capital	29 155	29 155	-	-	4 898	16.8%	-	-	0	-	4 898	16.8%	1	2.2%	(95.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 157	29 157	19 010		8 294		(267)		(11 934)		15 104		(13 112)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 157	29 157	19 010		8 294		(267)		(11 934)		15 104		(13 112)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 157	29 157	19 010		8 294		(267)		(11 934)		15 104		(13 112)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 157	29 157	19 010		8 294		(267)		(11 934)		15 104		(13 112)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	29 155	29 155	3 789	13.0%	2 403	8.2%	2 677	9.2%	7 275	25.0%	16 144	55.4%	5 766	47.2%	26.2%
National Government	29 155	29 155	3 789	13.0%	2 403	8.2%	2 677	9.2%	7 275	25.0%	16 144	55.4%	-	9.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	5 766	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 155	29 155	3 789	13.0%	2 403	8.2%	2 677	9.2%	7 275	25.0%	16 144	55.4%	5 766	47.2%	26.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 155	29 155	3 789	13.0%	2 403	8.2%	2 677	9.2%	7 275	25.0%	16 144	55.4%	5 766	47.2%	26.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 319	3 319	1 573	47.4%	658	19.8%	1 523	45.9%	-	-	3 754	113.1%	1 502	117.5%	(100.0%)
Community & Social Services	-	-	-	-	217	-	1 523	-	-	-	1 739	-	1 502	1 415.5%	(100.0%)
Sport And Recreation	3 319	3 319	1 573	47.4%	441	13.3%	-	-	-	-	2 014	60.7%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 836	25 836	2 216	8.6%	1 745	6.8%	1 154	4.5%	7 275	28.2%	12 390	48.0%	4 264	36.7%	70.6%
Electricity	6 994	6 994	196	2.8%	269	3.8%	798	11.4%	4 335	62.0%	5 597	80.0%	-	-	(100.0%)
Water	10 000	10 000	-	-	-	-	-	-	-	-	-	-	2 826	21.2%	(100.0%)
Waste Water Management	8 841	8 841	2 020	22.9%	1 476	16.7%	356	4.0%	2 940	33.3%	6 793	76.8%	1 438	202.8%	104.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	99 328	94 993	33 876	34.1%	25 770	25.9%	22 629	23.8%	6 612	7.0%	88 887	93.6%	4 576	58.7%	44.5%
Property rates, penalties and collection charges	3 450	2 862	327	9.5%	1 182	34.3%	833	29.1%	1 177	41.1%	3 518	122.9%	455	68.8%	158.6%
Service charges	18 245	13 189	3 860	21.2%	3 312	18.2%	3 902	29.6%	4 533	34.4%	15 607	118.3%	3 279	80.2%	38.3%
Other revenue	-	1 309	183	-	159	-	148	11.3%	189	14.4%	678	51.8%	116	71.1%	62.4%
Government - operating	47 471	47 471	20 537	43.3%	14 632	30.8%	12 140	25.6%	9	-	47 318	99.7%	-	86.4%	(100.0%)
Government - capital	29 155	29 155	7 579	26.0%	4 898	16.8%	4 441	15.2%	-	-	16 918	58.0%	-	19.9%	-
Interest	1 007	1 007	1 390	138.0%	1 587	157.5%	1 166	115.8%	705	70.0%	4 848	481.4%	726	110.8%	(3.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 582)	(69 467)	(16 399)	22.6%	(17 593)	24.2%	(13 236)	19.1%	(18 664)	26.9%	(65 893)	94.9%	(17 595)	98.7%	6.1%
Suppliers and employees	(72 321)	(67 869)	(15 886)	22.0%	(17 045)	23.6%	(12 649)	18.6%	(17 798)	26.2%	(63 377)	93.4%	(17 470)	98.1%	1.9%
Finance charges	(261)	(261)	(87)	33.6%	(55)	21.2%	(236)	90.4%	(333)	127.7%	(712)	272.8%	-	-	(100.0%)
Transfers and grants	-	(1 337)	(426)	-	(494)	-	(352)	26.3%	(532)	39.8%	(1 804)	134.9%	(125)	-	326.8%
Net Cash from/(used) Operating Activities	26 747	25 526	17 477	65.3%	8 176	30.6%	9 393	36.8%	(12 052)	(47.2%)	22 994	90.1%	(13 018)	5.6%	(7.4%)
Cash Flow from Investing Activities															
Receipts	-	-	7	-	1	-	34	-	35	-	77	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	7	-	1	-	34	-	35	-	77	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 155)	(31 399)	(3 789)	13.0%	(2 403)	8.2%	(2 677)	8.5%	(7 275)	23.2%	(16 144)	51.4%	-	19.1%	(100.0%)
Capital assets	(29 155)	(31 399)	(3 789)	13.0%	(2 403)	8.2%	(2 677)	8.5%	(7 275)	23.2%	(16 144)	51.4%	-	19.1%	(100.0%)
Net Cash from/(used) Investing Activities	(29 155)	(31 399)	(3 782)	13.0%	(2 402)	8.2%	(2 643)	8.4%	(7 240)	23.1%	(16 067)	51.2%	-	27.1%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 408)	(5 873)	13 694	(568.7%)	5 774	(239.8%)	6 750	(114.9%)	(19 292)	328.5%	6 927	(117.9%)	(13 018)	(33.8%)	48.2%
Cash/cash equivalents at the year begin:	-	4 245	-	-	13 694	-	19 469	458.6%	26 219	617.6%	-	-	6 178	-	324.4%
Cash/cash equivalents at the year end:	(2 408)	(1 628)	13 694	(568.7%)	19 469	(808.4%)	26 219	(1 610.8%)	6 927	(425.6%)	6 927	(425.6%)	(6 841)	(33.8%)	(201.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	123	5.2%	89	3.8%	93	4.0%	2 054	87.1%	2 359	3.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	889	14.0%	442	7.0%	383	6.0%	4 616	72.9%	6 329	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	296	2.2%	251	1.9%	245	1.8%	12 720	94.1%	13 512	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	283	1.9%	248	1.7%	242	1.6%	14 091	94.8%	14 863	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	294	1.7%	264	1.5%	257	1.5%	16 301	95.2%	17 117	23.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	2.7%	24	2.7%	24	2.7%	799	91.8%	871	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	184	1.0%	164	.9%	159	.9%	17 790	97.2%	18 297	24.9%	-	-	-	-
Total By Income Source	2 093	2.9%	1 481	2.0%	1 402	1.9%	68 372	93.2%	73 348	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	169	4.3%	154	3.9%	142	3.6%	3 513	88.3%	3 979	5.4%	-	-	-	-
Commercial	371	5.5%	200	3.0%	184	2.7%	5 988	88.8%	6 744	9.2%	-	-	-	-
Households	1 383	3.0%	968	2.1%	919	2.0%	42 571	92.9%	45 841	62.5%	-	-	-	-
Other	170	1.0%	158	.9%	156	.9%	16 300	97.1%	16 784	22.9%	-	-	-	-
Total By Customer Group	2 093	2.9%	1 481	2.0%	1 402	1.9%	68 372	93.2%	73 348	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 471	34.0%	2 396	33.0%	2 396	33.0%	-	-	7 263	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 471	34.0%	2 396	33.0%	2 396	33.0%	-	-	7 263	100.0%

Contact Details

Municipal Manager	K. Motlhale	053 541 0360
Financial Manager	Ms Mathapelo Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	112 142	122 375	45 549	40.6%	11 292	10.1%	49 753	40.7%	11 122	9.1%	117 716	96.2%	21 590	97.5%	(48.5%)
Property rates	4 358	10 035	23 733	544.6%	1 250	28.7%	1 184	11.8%	1 206	12.0%	27 374	272.8%	959	940.3%	25.9%
Property rates - penalties and collection charges	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 977	26 477	7 254	30.3%	5 847	24.4%	4 908	18.5%	5 123	19.3%	23 131	87.4%	4 711	78.9%	8.7%
Service charges - water revenue	5 619	6 619	(12 033)	(214.1%)	1 603	28.5%	411	6.2%	1 098	16.6%	(8 921)	(134.8%)	14 157	311.1%	(92.2%)
Service charges - sanitation revenue	5 480	5 480	1 441	26.3%	1 446	26.4%	1 447	26.4%	1 456	26.6%	5 790	105.6%	1 310	89.1%	11.2%
Service charges - refuse revenue	3 095	3 095	966	31.2%	967	31.2%	969	31.3%	969	31.3%	3 871	125.1%	877	105.8%	10.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	688	327	47	6.8%	143	20.8%	62	19.0%	138	42.1%	390	119.0%	94	260.6%	46.2%
Interest earned - external investments	760	750	65	8.6%	24	3.2%	50	6.6%	463	61.7%	602	80.3%	54	9.3%	762.0%
Interest earned - outstanding debtors	-	750	95	-	366	-	324	43.2%	317	42.3%	1 102	147.0%	-	-	(100.0%)
Dividends received	100	70	20	20.2%	20	20.4%	-	-	-	-	41	57.9%	-	24.7%	-
Fines	375	410	41	10.9%	18	4.7%	58	14.0%	50	12.2%	166	40.6%	42	135.4%	19.4%
Licences and permits	-	6	2	-	1	-	1	23.9%	6	100.9%	10	174.4%	2	-	293.3%
Agency services	-	120	24	-	24	-	24	19.7%	30	24.7%	101	84.5%	23	-	27.8%
Transfers recognised - operational	66 028	66 178	23 660	35.8%	(608)	(.9%)	39 996	60.4%	50	.1%	63 098	95.3%	(682)	40.8%	(107.3%)
Other own revenue	1 063	807	235	22.1%	190	17.9%	320	39.7%	216	26.8%	961	119.1%	44	193.3%	388.2%
Gains on disposal of PPE	-	1 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	113 522	124 632	32 800	28.9%	29 458	25.9%	31 667	25.4%	36 512	29.3%	130 436	104.7%	27 161	87.6%	34.4%
Employee related costs	45 881	50 727	11 840	25.8%	12 492	27.2%	13 644	26.9%	12 490	24.6%	50 465	99.5%	10 912	87.9%	14.5%
Remuneration of councillors	4 794	3 863	1 254	26.2%	1 302	27.2%	587	15.2%	1 423	36.8%	4 567	118.2%	1 240	75.8%	14.8%
Debt impairment	2 501	2 501	-	-	-	-	-	-	6 671	266.8%	6 671	266.8%	-	-	(100.0%)
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 082	2 000	0	-	714	34.3%	90	4.5%	0	-	804	40.2%	707	34.5%	(100.0%)
Bulk purchases	22 100	26 032	10 247	46.4%	3 071	13.9%	5 901	22.7%	8 568	32.9%	27 786	106.7%	5 665	82.3%	51.2%
Other Materials	5 870	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	1 102	23	-	635	-	143	13.0%	24	2.2%	825	74.9%	320	-	(92.5%)
Transfers and grants	-	5 390	1 013	-	756	-	1 058	19.6%	318	5.9%	3 145	58.4%	536	-	(40.8%)
Other expenditure	30 295	33 018	8 422	27.8%	10 488	34.6%	10 243	31.0%	7 018	21.3%	36 172	109.6%	7 781	100.4%	(9.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 379)	(2 257)	12 750		(18 166)		18 086		(25 390)		(12 720)		(5 571)		
Transfers recognised - capital	23 703	-	-	-	-	-	-	-	-	-	-	-	27 628	137.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 324	(2 257)	12 750		(18 166)		18 086		(25 390)		(12 720)		22 057		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 324	(2 257)	12 750		(18 166)		18 086		(25 390)		(12 720)		22 057		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 324	(2 257)	12 750		(18 166)		18 086		(25 390)		(12 720)		22 057		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 324	(2 257)	12 750		(18 166)		18 086		(25 390)		(12 720)		22 057		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	24 803	24 668	11 139	44.9%	7 188	29.0%	2 853	11.6%	4 934	20.0%	26 114	105.9%	2 716	75.7%	81.6%
National Government	23 703	23 703	10 438	44.0%	6 111	25.8%	2 581	10.9%	618	2.6%	19 748	83.3%	2 458	72.1%	(74.8%)
Provincial Government	-	-	-	-	-	-	218	-	4 212	-	4 430	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 703	23 703	10 438	44.0%	6 111	25.8%	2 799	11.8%	4 830	20.4%	24 178	102.0%	2 458	80.0%	96.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	965	701	63.8%	1 077	97.9%	55	5.7%	103	10.7%	1 937	200.7%	259	26.7%	(60.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 803	24 668	11 139	44.9%	7 188	29.0%	2 853	11.6%	4 934	20.0%	26 114	105.9%	2 716	75.7%	81.6%
Governance and Administration	1 100	965	514	46.7%	938	85.3%	43	4.5%	50	5.2%	1 546	160.2%	297	-	(83.1%)
Executive & Council	1 100	965	448	40.7%	780	70.9%	15	1.6%	5	.5%	1 248	129.3%	244	-	(98.1%)
Budget & Treasury Office	-	-	60	-	31	-	26	-	0	-	118	-	32	-	(99.2%)
Corporate Services	-	-	6	-	127	-	2	-	45	-	180	-	21	-	115.0%
Community and Public Safety	3 504	3 504	19	.5%	638	18.2%	229	6.5%	1 464	41.8%	2 350	67.1%	5	66.1%	29 784.4%
Community & Social Services	-	-	19	-	21	-	11	-	-	-	51	-	1	-	(100.0%)
Sport And Recreation	3 504	3 504	-	-	617	17.6%	218	6.2%	1 464	41.8%	2 299	65.6%	-	66.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	169	-	118	-	-	-	1	-	288	-	19	1.7%	(92.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	169	-	118	-	-	-	1	-	288	-	19	1.7%	(92.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 199	20 199	10 438	51.7%	5 494	27.2%	2 581	12.8%	3 418	16.9%	21 931	108.6%	2 396	81.5%	42.7%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	52	-	52	-	-	-	(100.0%)
Waste Water Management	20 199	20 199	10 438	51.7%	5 494	27.2%	2 581	12.8%	3 366	16.7%	21 879	108.3%	2 396	75.3%	40.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	134 820	146 088	44 370	32.9%	44 517	33.0%	49 366	33.8%	21 312	14.6%	159 564	109.2%	12 054	95.1%	76.8%
Property rates, penalties and collection charges	4 958	10 608	1 686	34.0%	3 796	76.6%	2 205	20.8%	1 485	14.0%	9 173	86.5%	1 192	119.5%	24.6%
Service charges	36 045	41 671	8 023	22.3%	7 095	19.7%	8 644	20.7%	8 198	19.7%	31 960	76.7%	11 092	102.2%	(26.1%)
Other revenue	2 126	66 716	1 693	79.7%	2 818	132.6%	2 280	3.4%	11 578	17.4%	18 370	27.5%	205	604.7%	5 543.0%
Government - operating	66 028	2 154	27 827	42.1%	21 084	31.9%	17 356	805.6%	50	2.3%	66 317	3 078.3%	(488)	75.6%	(110.2%)
Government - capital	24 803	23 704	5 119	20.6%	9 703	39.1%	18 881	79.7%	-	-	33 703	142.2%	-	100.0%	-
Interest	760	860	-	-	-	-	-	-	-	-	-	-	54	9.3%	(100.0%)
Dividends	100	375	20	20.2%	20	20.4%	-	-	-	-	41	10.8%	-	51.1%	-
Payments	(111 021)	(128 871)	(31 247)	28.1%	(27 973)	25.2%	(31 295)	24.3%	(24 865)	19.3%	(115 381)	89.5%	(26 630)	103.6%	(6.6%)
Suppliers and employees	(108 939)	(89 751)	(30 234)	27.8%	(27 217)	25.0%	(30 483)	34.0%	(23 848)	26.6%	(111 780)	124.5%	(24 841)	98.1%	(4.0%)
Finance charges	(2 082)	-	(0)	-	(0)	-	(90)	-	(683)	-	(773)	-	(724)	-	(5.6%)
Transfers and grants	-	(39 120)	(1 013)	-	(756)	-	(723)	1.8%	(335)	.9%	(2 827)	7.2%	(1 066)	-	(68.6%)
Net Cash from/(used) Operating Activities	23 799	17 217	13 123	55.1%	16 543	69.5%	18 071	105.0%	(3 554)	(20.6%)	44 183	256.6%	(14 576)	62.0%	(75.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(24 803)	(23 703)	(11 556)	46.6%	(7 199)	29.0%	(1 646)	6.9%	(4 934)	20.8%	(25 334)	106.9%	(6 848)	119.0%	(28.0%)
Capital assets	(24 803)	(23 703)	(11 556)	46.6%	(7 199)	29.0%	(1 646)	6.9%	(4 934)	20.8%	(25 334)	106.9%	(6 848)	119.0%	(28.0%)
Net Cash from/(used) Investing Activities	(24 803)	(23 703)	(11 556)	46.6%	(7 199)	29.0%	(1 646)	6.9%	(4 934)	20.8%	(25 334)	106.9%	(6 848)	120.1%	(28.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(503)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(503)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(503)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 507)	(6 487)	1 567	(104.0%)	9 345	(620.1%)	16 425	(253.2%)	(8 488)	130.9%	18 849	(290.6%)	(21 424)	(151.5%)	(60.4%)
Cash/cash equivalents at the year begin:	8 709	8 709	12 848	147.5%	14 415	165.5%	23 760	272.8%	40 185	461.4%	12 848	147.5%	15 356	16.7%	161.7%
Cash/cash equivalents at the year end:	7 202	2 222	14 415	200.2%	23 760	329.9%	40 185	1 808.1%	31 697	1 426.2%	31 697	1 426.2%	(6 067)	19.5%	(622.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	165	2.5%	156	2.3%	146	2.2%	6 212	93.0%	6 680	14.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	437	13.5%	165	5.1%	200	6.2%	2 426	75.2%	3 227	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	241	1.7%	168	1.2%	161	1.1%	13 631	96.0%	14 201	31.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	226	2.0%	220	1.9%	221	1.9%	10 850	94.2%	11 517	25.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	149	2.0%	140	1.8%	139	1.8%	7 173	94.4%	7 600	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	.4%	6	.4%	87	5.8%	1 419	93.5%	1 518	3.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 223	2.7%	856	1.9%	954	2.1%	41 711	93.2%	44 743	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	167	3.7%	147	3.2%	158	3.5%	4 057	89.6%	4 529	10.1%	-	-	-	-
Commercial	417	3.6%	121	1.0%	139	1.2%	10 974	94.2%	11 651	26.0%	-	-	-	-
Households	638	2.2%	588	2.1%	657	2.3%	26 681	93.4%	28 563	63.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 223	2.7%	856	1.9%	954	2.1%	41 711	93.2%	44 743	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T L Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 797 826	1 787 826	543 075	30.2%	486 092	27.0%	385 026	21.5%	539 016	30.1%	1 953 210	109.3%	353 781	107.7%	52.4%
Property rates	180 514	180 514	44 249	24.5%	53 657	29.7%	53 451	29.6%	53 593	29.7%	204 950	113.5%	52 067	133.3%	2.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	664 906	664 906	115 379	17.4%	108 281	16.3%	103 858	15.6%	106 833	16.1%	434 350	65.3%	95 912	64.8%	11.4%
Service charges - water revenue	196 047	196 047	78 413	40.0%	99 062	50.5%	80 756	41.2%	87 934	44.9%	346 165	176.6%	75 633	156.4%	16.3%
Service charges - sanitation revenue	115 346	115 346	35 819	31.1%	34 465	29.9%	34 740	30.1%	34 984	30.3%	140 007	121.4%	34 231	122.4%	2.2%
Service charges - refuse revenue	64 912	64 912	22 317	34.4%	21 270	32.8%	21 479	33.1%	21 671	33.4%	86 737	133.6%	21 761	137.4%	(.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 068	8 068	2 851	35.3%	2 980	36.9%	12 200	151.2%	2 872	35.6%	20 903	259.1%	2 698	168.7%	6.4%
Interest earned - external investments	22 000	-	11 453	52.1%	190	.9%	227	-	244	-	12 113	-	756	-	(67.8%)
Interest earned - outstanding debtors	86 119	86 119	31 201	36.2%	23 094	26.8%	22 233	25.8%	26 246	30.5%	102 774	119.3%	33 920	472.5%	(22.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 892	6 892	1 299	18.8%	522	7.6%	1 261	18.3%	502	7.3%	3 584	52.0%	1 029	51.9%	(51.2%)
Licences and permits	-	-	11	-	12	-	16	-	10	-	49	-	10	7.6%	4.1%
Agency services	-	-	-	-	-	-	2 482	-	-	-	2 482	-	-	-	-
Transfers recognised - operational	417 931	417 931	167 662	40.1%	98 515	23.6%	342	.1%	153 172	36.7%	419 691	100.4%	-	90.4%	(100.0%)
Other own revenue	35 091	47 091	32 423	92.4%	44 044	125.5%	51 982	110.4%	50 955	108.2%	179 404	381.0%	35 764	202.5%	42.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 954 072	1 944 072	332 548	17.0%	293 749	15.0%	254 890	13.1%	375 670	19.3%	1 256 858	64.7%	261 176	78.2%	43.8%
Employee related costs	541 980	515 063	131 351	24.2%	134 664	24.8%	137 824	26.8%	136 591	26.5%	540 430	104.9%	120 867	93.1%	13.0%
Remuneration of councillors	-	24 567	6 524	-	6 491	-	6 488	26.4%	6 726	27.4%	26 229	106.8%	6 468	114.2%	4.0%
Debt impairment	344 918	109 513	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	235 405	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	95 751	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	553 797	553 797	145 337	26.2%	80 274	14.5%	19 946	3.6%	128 772	23.3%	374 328	67.6%	60 651	55.9%	112.3%
Other Materials	159 911	158 561	4 168	2.6%	12 178	7.6%	11 055	7.0%	11 084	7.0%	38 486	24.3%	15 746	-	(29.6%)
Contracted services	8 000	8 000	25	.3%	6 784	84.8%	-	-	1 138	14.2%	7 948	99.3%	5 795	194.4%	(80.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	249 715	339 166	45 143	18.1%	53 359	21.4%	79 576	23.5%	91 359	26.9%	269 437	79.4%	51 648	239.6%	76.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(156 246)	(156 246)	210 527		192 343		130 135		163 347		696 352		92 605		
Transfers recognised - capital	156 246	156 246	45 222	28.9%	68 525	43.9%	50 699	32.4%	-	-	164 446	105.2%	-	103.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	255 749		260 868		180 834		163 347		860 798		92 605		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	255 749		260 868		180 834		163 347		860 798		92 605		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	255 749		260 868		180 834		163 347		860 798		92 605		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	255 749		260 868		180 834		163 347		860 798		92 605		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	156 246	188 245	42 996	27.5%	41 807	26.8%	34 514	18.3%	52 532	27.9%	171 849	91.3%	89 012	94.7%	(41.0%)
National Government	156 246	148 433	42 451	27.2%	41 416	26.5%	34 056	22.9%	52 030	35.1%	169 952	114.5%	89 012	103.0%	(41.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	156 246	148 433	42 451	27.2%	41 416	26.5%	34 056	22.9%	52 030	35.1%	169 952	114.5%	89 012	104.2%	(41.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	39 812	545	-	392	-	458	1.2%	502	1.3%	1 897	4.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	156 246	188 245	42 996	27.5%	41 807	26.8%	34 514	18.3%	52 532	27.9%	171 849	91.3%	89 012	94.7%	(41.0%)
Governance and Administration	-	39 812	545	-	392	-	458	1.2%	502	1.3%	1 897	4.8%	158	47.0%	217.6%
Executive & Council	-	39 812	545	-	392	-	458	1.2%	502	1.3%	1 897	4.8%	158	47.0%	217.6%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	72 061	52 826	14 332	19.9%	8 498	11.8%	8 196	15.5%	20 549	38.9%	51 574	97.6%	34 753	141.0%	(40.9%)
Community & Social Services	42 197	22 962	4 867	11.5%	4 189	9.9%	6 501	28.3%	16 225	70.7%	31 782	138.4%	18 361	894.0%	(11.6%)
Sport And Recreation	24 864	24 864	7 809	31.4%	1 266	5.1%	-	-	2 727	11.0%	11 802	47.5%	9 986	53.3%	(72.7%)
Public Safety	5 000	5 000	1 656	33.1%	3 043	60.9%	1 694	33.9%	1 597	31.9%	7 990	159.8%	6 406	-	(75.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 748	43 637	10 711	51.6%	10 951	52.8%	3 238	7.4%	4 082	9.4%	28 982	66.4%	29 857	161.3%	(86.3%)
Planning and Development	7 812	19 234	8 576	109.8%	10 875	139.2%	2 798	14.5%	2 223	11.6%	24 472	127.2%	303	14.3%	634.5%
Road Transport	12 935	24 403	2 136	16.5%	76	.6%	440	1.8%	1 859	7.6%	4 511	18.5%	29 555	2 538.6%	(93.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	63 438	51 970	17 408	27.4%	21 967	34.6%	22 623	43.5%	27 399	52.7%	89 396	172.0%	24 244	62.1%	13.0%
Electricity	7 115	7 115	3 877	54.5%	3 873	54.4%	-	-	2 031	28.6%	9 782	137.5%	153	146.8%	1 231.2%
Water	1 269	565	-	-	9 507	749.4%	14 696	2 601.0%	14 001	2 478.1%	38 204	6 761.7%	1 947	52.8%	619.1%
Waste Water Management	55 054	44 290	13 530	24.6%	8 587	15.6%	7 927	17.9%	11 366	25.7%	41 411	93.5%	22 144	62.1%	(48.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 954 072	1 944 072	461 396	23.6%	407 215	20.8%	306 716	15.8%	410 090	21.1%	1 585 418	81.6%	221 441	96.0%	85.2%
Property rates, penalties and collection charges	180 514	180 514	40 805	22.6%	30 797	17.1%	30 994	17.2%	31 868	17.7%	134 465	74.5%	25 873	92.6%	23.2%
Service charges	1 041 211	1 041 211	128 470	12.3%	139 464	13.4%	134 281	12.9%	144 221	13.9%	546 435	52.5%	121 391	67.1%	18.8%
Other revenue	50 051	84 051	36 583	73.1%	46 631	93.2%	67 941	80.8%	54 339	64.7%	205 494	244.5%	39 501	646.3%	37.6%
Government - operating	417 931	417 931	167 662	40.1%	98 515	23.6%	342	.1%	153 172	36.7%	419 691	100.4%	-	90.4%	(100.0%)
Government - capital	156 246	156 246	45 222	28.9%	68 525	43.9%	50 699	32.4%	-	-	164 446	105.2%	-	103.3%	-
Interest	108 119	64 119	42 654	39.5%	23 284	21.5%	22 460	35.0%	26 490	41.3%	114 887	179.2%	34 676	212.0%	(23.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 954 072)	(1 944 072)	(332 548)	17.0%	(293 749)	15.0%	(254 890)	13.1%	(375 670)	19.3%	(1 256 858)	64.7%	(261 176)	87.8%	43.8%
Suppliers and employees	(1 858 321)	(1 845 971)	(332 548)	17.9%	(293 749)	15.8%	(254 890)	13.8%	(375 670)	20.4%	(1 256 858)	68.1%	(261 176)	87.8%	43.8%
Finance charges	(95 751)	(98 101)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	(0)	128 848	-	113 466	-	51 826	(15 946 516.3%)	34 420	(10 590 892.9%)	328 561	##############	(39 735)	147.9%	(186.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(42 996)	-	(41 807)	-	(34 514)	-	(52 532)	-	(171 849)	-	(89 012)	1 016.6%	(41.0%)
Capital assets	-	-	(42 996)	-	(41 807)	-	(34 514)	-	(52 532)	-	(171 849)	-	(89 012)	1 016.6%	(41.0%)
Net Cash from/(used) Investing Activities	-	-	(42 996)	-	(41 807)	-	(34 514)	-	(52 532)	-	(171 849)	-	(89 012)	1 355.4%	(41.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	(0)	85 852	-	71 659	-	17 312	(5 326 825.5%)	(18 112)	5 572 818.8%	156 711	############	(128 747)	57.3%	(85.9%)
Cash/cash equivalents at the year begin:	-	-	-	-	85 852	-	157 511	-	174 823	-	-	-	338 164	-	(48.3%)
Cash/cash equivalents at the year end:	-	(0)	85 852	-	157 511	-	174 823	(53 791 732.9%)	156 711	(48 218 914.2%)	156 711	(48 218 914.2%)	209 417	108.2%	(25.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 505	6.0%	32 454	5.1%	18 556	2.9%	547 314	85.9%	636 829	37.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 541	20.7%	16 998	10.2%	7 269	4.4%	108 191	64.8%	166 998	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 312	5.8%	6 709	3.2%	5 770	2.7%	188 082	88.4%	212 872	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 303	4.2%	7 643	3.5%	6 455	2.9%	197 746	89.4%	221 147	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 487	3.7%	4 073	2.7%	3 737	2.5%	136 355	91.1%	149 652	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	620	1.6%	607	1.5%	606	1.5%	37 775	95.4%	39 608	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	9 077	4.2%	8 922	4.1%	8 632	4.0%	190 747	87.7%	217 379	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 496	3.9%	1 986	5.1%	2 155	5.6%	33 102	85.4%	38 739	2.3%	-	-	-	-
Total By Income Source	111 341	6.6%	79 393	4.7%	53 180	3.2%	1 439 312	85.5%	1 683 226	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 478	19.9%	3 172	14.1%	1 153	5.1%	13 667	60.8%	22 469	1.3%	-	-	-	-
Commercial	31 876	8.9%	15 266	4.3%	10 481	2.9%	299 571	83.9%	357 195	21.2%	-	-	-	-
Households	72 197	5.7%	58 434	4.7%	39 191	3.1%	1 086 541	86.5%	1 256 362	74.6%	-	-	-	-
Other	2 790	5.9%	2 521	5.3%	2 356	5.0%	39 534	83.8%	47 200	2.8%	-	-	-	-
Total By Customer Group	111 341	6.6%	79 393	4.7%	53 180	3.2%	1 439 312	85.5%	1 683 226	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	57 760	9.1%	424	.1%	66 871	10.5%	510 350	80.3%	635 405	32.6%
Bulk Water	36 515	3.0%	41 540	3.4%	37 283	3.1%	1 102 846	90.5%	1 218 183	62.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	328	6.9%	1 268	26.8%	3 135	66.3%	-	-	4 731	.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 573	6.5%	1 298	1.5%	8 159	9.5%	70 426	82.4%	85 456	4.4%
Auditor-General	-	-	-	-	-	-	3 360	100.0%	3 360	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	100 175	5.1%	44 529	2.3%	115 449	5.9%	1 686 981	86.6%	1 947 134	100.0%

Contact Details

Municipal Manager	Adv Mothusi Lepheana	057 391 3327
Financial Manager	Mr Thabiso Tsoeali	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	360 760	338 141	106 451	29.5%	71 717	19.9%	51 494	15.2%	88 288	26.1%	317 949	94.0%	23 676	89.8%	272.9%
Property rates	17 500	17 311	4 204	24.0%	2 983	17.0%	3 546	20.5%	4 781	27.6%	15 514	89.6%	2 065	87.8%	131.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	74 418	73 754	19 182	25.8%	11 239	15.1%	18 855	25.6%	21 980	29.8%	71 256	96.6%	10 712	88.7%	105.2%
Service charges - water revenue	70 346	48 013	14 834	21.1%	8 599	12.2%	11 763	24.5%	9 405	19.6%	44 601	92.9%	3 457	77.0%	172.1%
Service charges - sanitation revenue	32 529	24 697	7 782	23.9%	4 111	12.6%	6 167	25.0%	6 207	25.1%	24 268	98.3%	2 977	91.3%	108.5%
Service charges - refuse revenue	27 820	26 922	6 741	24.2%	4 482	16.1%	6 694	24.9%	6 699	24.9%	24 617	91.4%	4 266	91.6%	57.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	39	11	21.1%	7	14.3%	28	72.3%	258	660.9%	304	778.4%	17	99.6%	1 414.0%
Interest earned - external investments	-	2 082	317	-	321	-	325	15.6%	282	13.6%	1 246	59.8%	3	-	8 236.9%
Interest earned - outstanding debtors	4 500	10 000	-	-	1 520	33.8%	1 192	11.9%	3 642	36.4%	6 354	63.5%	0	-	1 131 033.2%
Dividends received	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	71	23	-	11	-	42	59.0%	54	75.5%	130	182.6%	6	7.9%	874.9%
Licences and permits	-	1	0	-	0	-	0	25.0%	-	-	1	50.0%	-	61.6%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	132 329	133 629	52 906	40.0%	38 202	28.9%	2 476	1.9%	34 180	25.6%	127 765	95.6%	-	98.6%	(100.0%)
Other own revenue	1 267	1 610	449	35.5%	241	19.0%	405	25.2%	800	49.7%	1 896	117.7%	174	22.6%	360.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	456 715	447 832	74 478	16.3%	43 937	9.6%	90 681	20.2%	93 388	20.9%	302 483	67.5%	44 454	58.7%	110.1%
Employee related costs	112 082	119 213	28 194	25.2%	19 581	17.5%	28 451	23.9%	28 827	24.2%	105 053	88.1%	17 634	94.5%	63.5%
Remuneration of councillors	7 699	7 027	1 684	21.9%	1 111	14.4%	1 648	23.5%	2 079	29.6%	6 522	92.8%	1 152	92.9%	80.5%
Debt impairment	66 644	50 609	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 000	80 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	8 000	15 776	4 351	54.4%	2 971	37.1%	5 906	37.4%	5 881	37.3%	19 109	121.1%	2 537	216.8%	131.8%
Bulk purchases	98 755	95 496	30 583	31.0%	9 134	9.2%	23 857	25.0%	30 191	31.6%	93 766	98.2%	16 535	86.4%	82.6%
Other Materials	7 338	2	371	5.1%	1 263	17.2%	2 416	120 782.6%	1 965	98 242.6%	6 015	300 741.6%	1 517	66.9%	29.6%
Contracted services	15 938	12 557	2 502	15.7%	2 563	16.1%	3 778	30.1%	5 693	45.3%	14 536	115.8%	1 619	105.5%	251.7%
Transfers and grants	22 590	25 616	1 588	7.0%	1 129	5.0%	15 259	59.6%	6 639	25.9%	24 615	96.1%	1 872	47.0%	254.7%
Other expenditure	27 668	41 536	5 204	18.8%	6 185	22.4%	9 365	22.5%	12 114	29.2%	32 867	79.1%	1 579	85.6%	667.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	10	-	(100.0%)
Surplus/(Deficit)	(95 955)	(109 691)	31 973		27 780		(39 187)		(5 100)		15 466		(20 778)		
Transfers recognised - capital	43 086	53 224	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(52 869)	(56 467)	31 973		27 780		(39 187)		(5 100)		15 466		(20 778)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(52 869)	(56 467)	31 973		27 780		(39 187)		(5 100)		15 466		(20 778)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(52 869)	(56 467)	31 973		27 780		(39 187)		(5 100)		15 466		(20 778)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(52 869)	(56 467)	31 973		27 780		(39 187)		(5 100)		15 466		(20 778)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	43 086	62 816	7 035	16.3%	14 536	33.7%	10 073	16.0%	11 683	18.6%	43 327	69.0%	8 399	70.9%	39.1%
National Government	43 086	53 686	7 035	16.3%	14 536	33.7%	10 073	18.8%	11 683	21.8%	43 327	80.7%	8 399	102.3%	39.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 086	53 686	7 035	16.3%	14 536	33.7%	10 073	18.8%	11 683	21.8%	43 327	80.7%	8 399	74.1%	39.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	9 130	-	-	-	-	-	-	-	-	-	-	-	4.9%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 086	62 816	7 035	16.3%	14 536	33.7%	10 073	16.0%	11 683	18.6%	43 327	69.0%	8 399	70.9%	39.1%
Governance and Administration	-	9 000	-	-	-	-	1	-	-	-	1	-	-	21.7%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	1	-	-	-	1	-	-	9.7%	-
Community and Public Safety	11 771	9 531	637	5.4%	1 151	9.8%	331	3.5%	799	8.4%	2 918	30.6%	1 567	177.7%	(49.0%)
Community & Social Services	3 452	3 569	637	18.5%	1 151	33.3%	331	9.3%	520	14.6%	2 640	74.0%	98	203.6%	429.0%
Sport And Recreation	8 319	5 962	-	-	-	-	-	-	278	4.7%	278	4.7%	1 468	173.0%	(81.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 350	30 243	5 893	21.5%	12 642	46.2%	9 741	32.2%	9 919	32.8%	38 196	126.3%	6 213	89.2%	59.7%
Planning and Development	-	130	-	-	-	-	-	-	404	310.8%	404	310.8%	-	-	(100.0%)
Road Transport	27 350	30 113	5 893	21.5%	12 642	46.2%	9 741	32.3%	9 515	31.6%	37 792	125.5%	6 213	89.2%	53.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 965	14 042	255	6.4%	652	16.4%	-	-	965	6.9%	1 872	13.3%	175	19.2%	452.3%
Electricity	3 965	13 442	255	6.4%	652	16.4%	-	-	965	7.2%	1 872	13.9%	175	.8%	452.3%
Water	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	122.2%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	250	-	90	-	-	-	-	-	340	-	444	100.0%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	330 494	389 864	97 282	29.4%	84 528	25.6%	41 982	10.8%	70 589	18.1%	294 382	75.5%	43 593	76.9%	61.9%
Property rates, penalties and collection charges	11 376	17 311	3 866	34.0%	3 674	32.3%	4 653	26.9%	4 716	27.2%	16 909	97.7%	4 605	132.4%	2.4%
Service charges	133 320	173 385	24 026	18.0%	20 552	15.4%	24 171	13.9%	29 071	16.8%	97 820	56.4%	37 228	58.4%	(21.9%)
Other revenue	10 719	1 721	2 038	19.0%	1 773	16.5%	672	39.0%	966	56.1%	5 449	316.7%	1 080	311.3%	(10.5%)
Government - operating	129 831	132 129	53 101	40.9%	39 206	30.2%	610	.5%	34 538	26.1%	127 455	96.5%	-	75.3%	(100.0%)
Government - capital	45 248	53 224	13 706	30.3%	18 980	41.9%	11 562	21.7%	-	-	44 248	83.1%	-	100.0%	-
Interest	-	12 082	545	-	343	-	315	2.6%	1 298	10.7%	2 501	20.7%	680	190.7%	90.7%
Dividends	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(254 913)	(315 897)	(72 635)	28.5%	(57 206)	22.4%	(64 392)	20.4%	(75 694)	24.0%	(269 927)	85.4%	(68 658)	106.6%	10.2%
Suppliers and employees	(246 913)	(274 505)	(68 284)	27.7%	(53 668)	21.7%	(62 954)	22.9%	(72 621)	26.5%	(257 527)	93.8%	(68 658)	117.8%	5.8%
Finance charges	(8 000)	(15 776)	(4 351)	54.4%	(3 537)	44.2%	(1 438)	9.1%	(2 508)	15.9%	(11 834)	75.0%	-	-	(100.0%)
Transfers and grants	-	(25 616)	-	-	-	-	-	-	(566)	2.2%	(566)	2.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	75 581	73 967	24 647	32.6%	27 323	36.1%	(22 410)	(30.3%)	(5 105)	(6.9%)	24 455	33.1%	(25 064)	.3%	(79.6%)
Cash Flow from Investing Activities															
Receipts	-	9 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	9 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 086)	(53 224)	(10 526)	19.8%	(10 785)	20.3%	(6 739)	12.7%	(5 595)	10.5%	(33 645)	63.2%	(20 929)	-	(73.3%)
Capital assets	(53 086)	(53 224)	(10 526)	19.8%	(10 785)	20.3%	(6 739)	12.7%	(5 595)	10.5%	(33 645)	63.2%	(20 929)	-	(73.3%)
Net Cash from/(used) Investing Activities	(53 086)	(43 924)	(10 526)	19.8%	(10 785)	20.3%	(6 739)	15.3%	(5 595)	12.7%	(33 645)	76.6%	(20 929)	-	(73.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22 495	30 042	14 121	62.8%	16 538	73.5%	(29 149)	(97.0%)	(10 700)	(35.6%)	(9 190)	(30.6%)	(45 993)	(39.3%)	(76.7%)
Cash/cash equivalents at the year begin:	15 000	31 954	31 954	213.0%	46 075	307.2%	62 613	195.9%	33 464	104.7%	31 954	100.0%	16 980	-	97.1%
Cash/cash equivalents at the year end:	37 495	61 997	46 075	122.9%	62 613	167.0%	33 464	54.0%	22 764	36.7%	22 764	36.7%	(29 013)	(25.8%)	(178.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 469	2.3%	2 770	1.8%	3 618	2.4%	140 025	93.4%	149 883	40.1%	-	-	127 112	84.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 616	11.9%	1 693	5.6%	1 203	4.0%	23 930	78.6%	30 442	8.1%	-	-	21 439	70.0%
Receivables from Non-exchange Transactions - Property Rates	1 620	4.4%	1 162	3.2%	989	2.7%	32 844	89.7%	36 615	9.8%	-	-	29 489	80.0%
Receivables from Exchange Transactions - Waste Water Management	1 987	4.8%	1 677	4.0%	1 539	3.7%	36 387	87.5%	41 589	11.1%	-	-	31 109	74.0%
Receivables from Exchange Transactions - Waste Management	2 168	3.7%	1 990	3.4%	1 928	3.3%	52 220	89.6%	58 306	15.6%	-	-	45 466	78.0%
Receivables from Exchange Transactions - Property Rental Debtors	19	14.0%	3	2.3%	1	.4%	113	83.3%	135	-	-	-	106	78.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 752	4.8%	2 360	4.2%	2 344	4.1%	49 361	86.9%	56 817	15.2%	-	-	39 935	70.0%
Total By Income Source	15 631	4.2%	11 654	3.1%	11 621	3.1%	334 879	89.6%	373 786	100.0%	-	-	294 656	78.0%
Debtors Age Analysis By Customer Group														
Organs of State	675	4.3%	417	2.6%	353	2.2%	14 330	90.8%	15 775	4.2%	-	-	12 839	81.0%
Commercial	3 854	9.4%	1 901	4.7%	1 437	3.5%	33 655	82.4%	40 846	10.9%	-	-	30 526	74.0%
Households	10 973	3.5%	9 291	3.0%	9 758	3.1%	284 258	90.4%	314 280	84.1%	-	-	249 168	79.0%
Other	129	4.5%	46	1.6%	74	2.6%	2 636	91.4%	2 885	.8%	-	-	2 123	73.0%
Total By Customer Group	15 631	4.2%	11 654	3.1%	11 621	3.1%	334 879	89.6%	373 786	100.0%	-	-	294 656	78.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	79 480	86.3%	5 362	5.8%	6 154	6.7%	1 136	1.2%	92 132	45.9%
Bulk Water	1 605	1.8%	4 489	5.2%	4 258	4.9%	76 451	88.1%	86 802	43.3%
PAYE deductions	300	100.0%	-	-	-	-	-	-	300	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	217	100.0%	-	-	-	-	-	-	217	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 031	53.9%	494	2.4%	145	.7%	8 796	43.0%	20 467	10.2%
Auditor-General	9	100.0%	-	-	-	-	-	-	9	-
Other	426	60.0%	10	1.5%	2	.3%	272	38.3%	710	.4%
Total	93 068	46.4%	10 356	5.2%	10 559	5.3%	86 654	43.2%	200 638	100.0%

Contact Details

Municipal Manager	BC Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 2205

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	111 251	111 332	45 918	41.3%	36 267	32.6%	1 306	1.2%	29 510	26.5%	113 001	101.5%	10 473	110.1%	181.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 145	2 151	262	12.2%	1 048	48.9%	1 013	47.1%	928	43.1%	3 251	151.1%	1 203	159.8%	(22.9%)
Interest earned - outstanding debtors	305	375	182	59.6%	185	60.8%	185	49.4%	184	49.2%	737	196.4%	491	208.9%	(62.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	108 706	108 706	45 401	41.8%	34 916	32.1%	-	-	28 370	26.1%	108 687	100.0%	-	100.1%	(100.0%)
Other own revenue	95	100	73	77.3%	117	123.4%	108	107.9%	28	27.8%	326	326.3%	8 778	11 442.9%	(99.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	112 365	113 958	27 694	24.6%	26 165	23.3%	28 215	24.8%	27 932	24.5%	110 007	96.5%	26 822	93.4%	4.1%
Employee related costs	59 029	59 809	14 448	24.5%	14 917	25.3%	14 282	23.9%	12 721	21.3%	56 367	94.2%	13 767	97.5%	(7.6%)
Remuneration of councillors	9 078	8 962	2 157	23.8%	2 171	23.9%	2 286	25.5%	2 684	29.9%	9 298	103.8%	2 161	100.2%	24.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 596	6 596	1 722	26.1%	1 713	26.0%	1 598	24.2%	1 472	22.3%	6 505	98.6%	1 127	51.9%	30.6%
Finance charges	2 321	2 321	602	26.0%	602	26.0%	558	24.0%	2 270	97.8%	4 033	173.8%	362	91.4%	526.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	6 225	5 450	2 500	40.2%	-	-	891	16.3%	158	2.9%	3 549	65.1%	1 021	65.0%	(84.5%)
Other expenditure	29 116	30 821	6 265	21.5%	6 762	23.2%	8 600	27.9%	8 629	28.0%	30 255	98.2%	8 383	97.8%	2.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 114)	(2 626)	18 224		10 101		(26 909)		1 578		2 994		(16 350)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 114)	(2 626)	18 224		10 101		(26 909)		1 578		2 994		(16 350)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 114)	(2 626)	18 224		10 101		(26 909)		1 578		2 994		(16 350)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 114)	(2 626)	18 224		10 101		(26 909)		1 578		2 994		(16 350)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 114)	(2 626)	18 224		10 101		(26 909)		1 578		2 994		(16 350)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	711	950	123	17.4%	126	17.7%	221	23.3%	459	48.3%	930	97.9%	472	91.7%	(2.7%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	711	950	123	17.4%	126	17.7%	221	23.3%	459	48.3%	930	97.9%	472	91.7%	(2.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	711	950	123	17.4%	126	17.7%	221	23.3%	459	48.3%	930	97.9%	472	91.7%	(2.7%)
Governance and Administration	100	875	99	99.3%	97	97.5%	221	25.3%	459	52.5%	877	100.3%	415	95.4%	10.6%
Executive & Council	100	470	98	98.4%	31	30.8%	191	40.6%	150	31.9%	470	100.0%	18	100.3%	722.4%
Budget & Treasury Office	-	295	1	-	45	-	23	7.8%	304	103.2%	374	126.7%	231	81.1%	32.1%
Corporate Services	-	110	-	-	21	-	7	6.7%	5	4.4%	34	30.5%	167	90.3%	(97.1%)
Community and Public Safety	150	30	9	5.9%	-	-	-	-	-	-	9	29.7%	22	65.9%	(100.0%)
Community & Social Services	150	30	9	5.9%	-	-	-	-	-	-	9	29.7%	22	65.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	461	45	15	3.3%	28	6.1%	-	-	-	-	44	96.8%	35	82.4%	(100.0%)
Planning and Development	-	45	15	-	28	-	-	-	-	-	44	96.8%	1	93.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	461	-	-	-	-	-	-	-	-	-	-	-	34	80.9%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	111 192	110 957	76 151	68.5%	105 279	94.7%	62 012	55.9%	74 332	67.0%	317 774	286.4%	33 784	262.5%	120.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	95	100	33 008	34 744.9%	69 270	72 916.0%	60 999	60 999.3%	45 072	45 071.6%	208 349	208 348.8%	32 901	214 414.0%	37.0%
Government - operating	108 706	108 706	42 711	39.3%	34 916	32.1%	-	-	28 370	26.1%	105 997	97.5%	-	99.7%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 391	2 151	433	18.1%	1 092	45.7%	1 013	47.1%	890	41.4%	3 428	159.4%	883	149.8%	.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 798)	(107 362)	(141 327)	131.1%	(91 525)	84.9%	(70 252)	65.4%	(65 108)	60.6%	(368 211)	343.0%	(57 176)	251.7%	13.9%
Suppliers and employees	(101 027)	(101 912)	(138 224)	136.8%	(90 923)	90.0%	(69 694)	68.4%	(63 806)	62.6%	(362 646)	355.8%	(57 176)	270.4%	11.6%
Finance charges	(2 321)	-	(602)	26.0%	(602)	26.0%	(558)	-	(1 302)	-	(3 065)	-	-	-	(100.0%)
Transfers and grants	(4 450)	(5 450)	(2 500)	56.2%	-	-	-	-	-	-	(2 500)	45.9%	-	63.0%	-
Net Cash from/(used) Operating Activities	3 394	3 595	(65 175)	(1 920.6%)	13 753	405.3%	(8 240)	(229.2%)	9 224	256.6%	(50 437)	(1 403.0%)	(23 391)	731.6%	(139.4%)
Cash Flow from Investing Activities															
Receipts	-	(10 415)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	(415)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(10 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310)	(950)	(123)	39.8%	(126)	40.6%	(221)	23.3%	(459)	48.3%	(930)	97.9%	(472)	91.7%	(2.7%)
Capital assets	(310)	(950)	(123)	39.8%	(126)	40.6%	(221)	23.3%	(459)	48.3%	(930)	97.9%	(472)	91.7%	(2.7%)
Net Cash from/(used) Investing Activities	(310)	(11 365)	(123)	39.8%	(126)	40.6%	(221)	1.9%	(459)	4.0%	(930)	8.2%	(472)	91.7%	(2.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 998)	(1 847)	-	-	-	-	-	-	-	-	-	-	(2 084)	196.8%	(100.0%)
Repayment of borrowing	(3 998)	(1 847)	-	-	-	-	-	-	-	-	-	-	(2 084)	196.8%	(100.0%)
Net Cash from/(used) Financing Activities	(3 998)	(1 847)	-	-	-	-	-	-	-	-	-	-	(2 084)	196.8%	(100.0%)
Net Increase/(Decrease) in cash held	(914)	(9 617)	(65 299)	7 140.7%	13 628	(1 490.2%)	(8 461)	88.0%	8 765	(91.1%)	(51 367)	534.1%	(25 947)	(468.3%)	(133.8%)
Cash/cash equivalents at the year begin:	14 982	19 982	333	2.2%	(64 966)	(433.6%)	(51 338)	(256.9%)	(59 799)	(299.3%)	333	1.7%	40 824	26.3%	(246.5%)
Cash/cash equivalents at the year end:	14 067	10 365	(64 966)	(461.8%)	(51 338)	(364.9%)	(59 799)	(576.9%)	(51 034)	(492.4%)	(51 034)	(492.4%)	14 877	117.6%	(443.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 576	100.0%	10 576	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	10 576	100.0%	10 576	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 576	100.0%	10 576	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	10 576	100.0%	10 576	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	466	100.0%	-	-	-	-	-	-	466	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	466	100.0%	-	-	-	-	-	-	466	100.0%

Contact Details

Municipal Manager	Ms Palesa Kaota	057 391 8905
Financial Manager	Mr P Pitso	057 391 8903

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	392 719	391 002	123 136	31.4%	109 156	27.8%	91 911	23.5%	99 330	25.4%	423 533	108.3%	36 607	96.6%	171.3%
Property rates	39 957	35 000	6 854	17.2%	10 902	27.3%	10 489	30.0%	10 710	30.6%	38 954	111.3%	-	103.4%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	64 046	74 973	20 133	31.4%	15 405	24.1%	13 250	17.7%	15 905	21.2%	64 693	86.3%	14 398	92.4%	10.5%
Service charges - water revenue	30 172	37 520	9 861	32.7%	8 333	27.6%	6 356	16.9%	7 886	21.0%	32 436	86.4%	5 882	99.4%	34.1%
Service charges - sanitation revenue	16 770	18 600	4 506	26.9%	4 445	26.5%	4 230	22.7%	4 657	25.0%	17 838	95.9%	3 216	97.0%	44.8%
Service charges - refuse revenue	19 751	21 897	5 441	27.6%	5 441	27.5%	5 111	23.3%	5 486	25.1%	21 480	98.1%	3 796	97.0%	44.5%
Service charges - other	-	-	(72)	-	(96)	-	1	-	2	-	(166)	-	-	-	(100.0%)
Rental of facilities and equipment	822	1 421	310	37.7%	435	52.9%	346	24.4%	221	15.5%	1 312	92.4%	333	85.3%	(33.8%)
Interest earned - external investments	1 951	1 182	500	25.6%	409	21.0%	433	36.6%	609	51.5%	1 951	165.1%	803	164.9%	(24.2%)
Interest earned - outstanding debtors	32 440	22 000	4 567	14.1%	5 356	16.5%	5 691	25.9%	5 982	27.2%	21 596	98.2%	5 449	100.2%	9.8%
Dividends received	35	35	-	-	-	-	-	-	32	92.0%	32	92.0%	-	100.0%	(100.0%)
Fines	292	155	48	16.4%	17	5.8%	48	31.0%	31	19.9%	144	92.6%	29	22.7%	6.1%
Licences and permits	40	22	0	.4%	0	.8%	0	.8%	0	2.2%	1	5.1%	0	26.8%	95.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	180 030	176 542	70 697	39.3%	56 659	31.5%	45 471	25.8%	45 859	26.0%	218 685	123.9%	-	95.4%	(100.0%)
Other own revenue	6 414	1 655	291	4.5%	1 850	28.8%	486	29.4%	1 949	117.8%	4 576	276.5%	1 990	153.0%	(2.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	710	-	(100.0%)
Operating Expenditure	387 599	382 273	76 007	19.6%	76 813	19.8%	75 650	19.8%	81 167	21.2%	309 638	81.0%	75 734	71.7%	7.2%
Employee related costs	146 796	148 137	36 169	24.6%	38 437	26.2%	37 078	25.0%	37 214	25.1%	148 898	100.5%	32 786	91.0%	13.5%
Remuneration of councillors	9 536	9 523	1 576	16.5%	2 418	25.4%	2 342	24.6%	4 080	42.8%	10 416	109.4%	2 339	99.8%	74.4%
Debt impairment	69 000	44 000	-	-	-	-	-	-	-	-	-	-	-	9.6%	-
Depreciation and asset impairment	34 782	24 782	-	-	-	-	-	-	-	-	-	-	-	27.7%	-
Finance charges	997	892	66	6.6%	350	35.1%	3	.4%	441	49.4%	860	96.5%	476	53.9%	(7.4%)
Bulk purchases	58 242	58 242	21 741	37.3%	10 725	18.4%	9 860	16.9%	12 015	20.6%	54 341	93.3%	11 813	99.2%	1.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	17 162	30 535	3 480	20.3%	2 863	16.7%	1 881	6.2%	1 633	5.3%	9 857	32.3%	9 033	91.5%	(81.9%)
Transfers and grants	8 728	11 480	3 126	35.8%	5 432	62.2%	5 450	47.5%	6 039	52.6%	20 046	174.6%	1 302	29.1%	363.7%
Other expenditure	42 356	54 681	9 850	23.3%	16 588	39.2%	19 036	34.8%	19 745	36.1%	65 219	119.3%	17 984	131.0%	9.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 120	8 729	47 129		32 343		16 261		18 163		113 895		(39 126)		
Transfers recognised - capital	56 677	56 677	-	-	-	-	22 051	38.9%	-	-	22 051	38.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 797	65 406	47 129		32 343		38 312		18 163		135 946		(39 126)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	61 797	65 406	47 129		32 343		38 312		18 163		135 946		(39 126)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 797	65 406	47 129		32 343		38 312		18 163		135 946		(39 126)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 797	65 406	47 129		32 343		38 312		18 163		135 946		(39 126)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	61 377	64 040	4 945	8.1%	92	.1%	8 324	13.0%	21 933	34.2%	35 294	55.1%	14 533	77.5%	50.9%
National Government	56 677	56 677	4 239	7.5%	-	-	8 153	14.4%	20 766	36.6%	33 159	58.5%	14 533	89.6%	42.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 677	56 677	4 239	7.5%	-	-	8 153	14.4%	20 766	36.6%	33 159	58.5%	14 533	84.0%	42.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 363	-	-	-	-	-	-	185	2.5%	185	2.5%	-	-	(100.0%)
Public contributions and donations	4 700	-	706	15.0%	92	2.0%	171	-	982	-	1 950	-	-	-	(100.0%)
Capital Expenditure Standard Classification	61 377	64 040	4 945	8.1%	92	.1%	8 324	13.0%	21 933	34.2%	35 294	55.1%	14 533	77.5%	50.9%
Governance and Administration	5 644	5 976	1 239	22.0%	53	.9%	606	10.1%	286	4.8%	2 184	36.5%	1 685	65.0%	(83.1%)
Executive & Council	113	132	-	-	10	8.8%	-	-	2	1.9%	12	9.5%	-	-	(100.0%)
Budget & Treasury Office	2 328	1 750	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 203	4 094	1 239	38.7%	43	1.3%	606	14.8%	283	6.9%	2 171	53.0%	1 685	75.2%	(83.2%)
Community and Public Safety	21 186	15 839	975	4.6%	0	-	2 648	16.7%	9 208	58.1%	12 832	81.0%	4 476	127.6%	105.7%
Community & Social Services	126	27	14	11.0%	-	-	-	-	-	-	14	52.0%	-	-	-
Sport And Recreation	20 923	15 306	961	4.6%	0	-	2 618	17.1%	9 020	58.9%	12 599	82.3%	4 476	132.3%	101.5%
Public Safety	138	426	-	-	-	-	31	7.2%	189	44.2%	219	51.4%	-	-	(100.0%)
Housing	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 966	7 293	-	-	39	.1%	-	-	4 435	60.8%	4 473	61.3%	379	33.8%	1 068.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 966	7 293	-	-	39	.1%	-	-	4 435	60.8%	4 473	61.3%	379	33.8%	1 068.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 580	34 931	2 731	76.3%	0	-	5 070	14.5%	8 004	22.9%	15 805	45.2%	7 992	71.5%	.1%
Electricity	357	1 066	806	225.9%	-	-	-	-	-	-	806	75.7%	1 348	72.3%	(100.0%)
Water	944	4 275	743	78.7%	0	-	-	-	2 395	56.0%	3 139	73.4%	2 725	54.4%	(12.1%)
Waste Water Management	17	26 699	10	60.2%	0	.6%	5 070	19.0%	5 596	21.0%	10 677	40.0%	-	65.7%	(100.0%)
Waste Management	2 262	2 892	1 170	51.7%	-	-	-	-	13	.4%	1 183	40.9%	3 920	91.0%	(99.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	368 142	368 142	128 713	35.0%	134 246	36.5%	112 103	30.5%	33 898	9.2%	408 960	111.1%	33 613	107.6%	.8%
Property rates, penalties and collection charges	25 171	25 171	7 743	30.8%	11 006	43.7%	10 361	41.2%	7 130	28.3%	36 241	144.0%	6 472	126.3%	10.2%
Service charges	81 118	81 118	34 324	42.3%	34 626	42.7%	30 908	38.1%	23 923	29.5%	123 781	152.6%	21 350	139.5%	12.1%
Other revenue	3 660	3 660	671	18.3%	1 557	42.5%	839	22.9%	1 687	46.1%	4 754	129.9%	3 592	231.4%	(53.0%)
Government - operating	180 030	180 030	70 697	39.3%	56 738	31.5%	45 471	25.3%	180	.1%	173 086	96.1%	-	97.6%	(100.0%)
Government - capital	56 677	56 677	12 034	21.2%	25 575	45.1%	22 051	38.9%	-	-	59 660	105.3%	-	104.9%	-
Interest	21 415	21 415	3 245	15.2%	4 745	22.2%	2 472	11.5%	945	4.4%	11 407	53.3%	2 199	28.8%	(57.0%)
Dividends	70	70	-	-	-	-	-	-	32	46.0%	32	46.0%	-	99.9%	(100.0%)
Payments	(283 817)	(283 817)	(82 587)	29.1%	(121 630)	42.9%	(66 694)	23.5%	(93 573)	33.0%	(364 484)	128.4%	(87 890)	136.8%	6.5%
Suppliers and employees	(274 092)	(274 092)	(79 395)	29.0%	(115 695)	42.2%	(61 241)	22.3%	(87 094)	31.8%	(343 425)	125.3%	(86 112)	143.0%	1.1%
Finance charges	(997)	(997)	(66)	6.6%	(464)	46.5%	(3)	.3%	(441)	44.2%	(974)	97.7%	(476)	115.8%	(7.4%)
Transfers and grants	(8 728)	(8 728)	(3 126)	35.8%	(5 471)	62.7%	(5 450)	62.4%	(6 039)	69.2%	(20 085)	230.1%	(1 302)	49.5%	363.7%
Net Cash from/(used) Operating Activities	84 325	84 325	46 126	54.7%	12 616	15.0%	45 409	53.8%	(59 675)	(70.8%)	44 476	52.7%	(54 278)	46.8%	9.9%
Cash Flow from Investing Activities															
Receipts	-	-	(4)	-	-	-	-	-	(440)	-	(444)	-	711	-	(161.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	711	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(4)	-	-	-	-	-	-	-	(4)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(440)	-	(440)	-	-	-	(100.0%)
Payments	(61 377)	(61 377)	(3 083)	5.0%	(19 537)	31.8%	(8 029)	13.1%	(21 933)	35.7%	(52 582)	85.7%	(17 374)	87.1%	26.2%
Capital assets	(61 377)	(61 377)	(3 083)	5.0%	(19 537)	31.8%	(8 029)	13.1%	(21 933)	35.7%	(52 582)	85.7%	(17 374)	87.1%	26.2%
Net Cash from/(used) Investing Activities	(61 377)	(61 377)	(3 087)	5.0%	(19 537)	31.8%	(8 029)	13.1%	(22 373)	36.5%	(53 026)	86.4%	(16 663)	69.7%	34.3%
Cash Flow from Financing Activities															
Receipts	1	1	66	6 586.9%	47	4 668.7%	13	1 275.9%	8	832.0%	134	13 363.5%	(11)	-	(175.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1	1	66	6 586.9%	47	4 668.7%	13	1 275.9%	8	832.0%	134	13 363.5%	(11)	-	(175.8%)
Payments	(1 200)	(1 200)	-	-	(228)	19.0%	-	-	(250)	20.8%	(478)	39.8%	(293)	239.7%	(14.8%)
Repayment of borrowing	(1 200)	(1 200)	-	-	(228)	19.0%	-	-	(250)	20.8%	(478)	39.8%	(293)	239.7%	(14.8%)
Net Cash from/(used) Financing Activities	(1 199)	(1 199)	66	(5.5%)	(181)	15.1%	13	(1.1%)	(242)	20.2%	(344)	28.7%	(304)	231.0%	(20.6%)
Net Increase/(Decrease) in cash held	21 749	21 749	43 105	198.2%	(7 102)	(32.7%)	37 393	171.9%	(82 290)	(378.4%)	(8 894)	(40.9%)	(71 245)	(29.8%)	15.5%
Cash/cash equivalents at the year begin:	49 489	49 489	12 577	25.4%	55 683	112.5%	48 581	98.2%	85 974	173.7%	12 577	25.4%	83 822	91.7%	2.6%
Cash/cash equivalents at the year end:	71 238	71 238	55 683	78.2%	48 581	68.2%	85 974	120.7%	3 684	5.2%	3 684	5.2%	12 577	25.4%	(70.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 276	6.3%	1 883	2.8%	1 804	2.6%	60 381	88.3%	68 344	29.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 839	19.1%	2 479	8.1%	1 692	5.5%	20 588	67.3%	30 599	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 670	19.2%	2 434	7.0%	2 185	6.3%	23 475	67.5%	34 764	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 349	7.5%	1 078	6.0%	1 040	5.8%	14 556	80.8%	18 023	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 191	4.3%	1 265	4.5%	1 229	4.4%	24 245	86.8%	27 930	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 279	3.2%	1 972	4.9%	1 921	4.8%	35 112	87.2%	40 283	17.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 143	10.6%	(411)	(3.8%)	469	4.3%	9 596	88.9%	10 797	4.7%	-	-	-	-
Total By Income Source	21 746	9.4%	10 701	4.6%	10 339	4.5%	187 955	81.5%	230 740	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 258	18.0%	935	5.2%	1 363	7.5%	12 546	69.3%	18 102	7.8%	-	-	-	-
Commercial	2 625	18.3%	1 153	8.0%	639	4.4%	9 957	69.3%	14 373	6.2%	-	-	-	-
Households	12 368	6.4%	8 352	4.3%	8 199	4.3%	163 730	85.0%	192 649	83.5%	-	-	-	-
Other	3 496	62.2%	261	4.6%	138	2.5%	1 722	30.7%	5 616	2.4%	-	-	-	-
Total By Customer Group	21 746	9.4%	10 701	4.6%	10 339	4.5%	187 955	81.5%	230 740	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 770	99.8%	18	.2%	0	-	6	.1%	9 794	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 770	99.8%	18	.2%	0	-	6	.1%	9 794	100.0%

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	602 996	602 996	180 051	29.9%	178 158	29.5%	113 169	18.8%	141 874	23.5%	613 252	101.7%	42 210	88.3%	236.1%
Property rates	83 151	83 151	26 067	31.3%	17 777	21.4%	18 746	22.5%	17 351	20.9%	79 941	96.1%	6 157	83.9%	181.8%
Property rates - penalties and collection charges	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Service charges - electricity revenue	164 983	164 983	48 997	29.7%	50 748	30.8%	39 197	23.8%	38 403	23.3%	177 346	107.5%	16 362	85.5%	134.7%
Service charges - water revenue	64 291	64 291	17 422	27.1%	23 932	37.2%	17 959	27.9%	15 766	24.5%	75 079	116.8%	6 135	91.6%	157.0%
Service charges - sanitation revenue	44 905	44 905	11 240	25.0%	14 895	33.2%	11 130	24.8%	11 173	24.9%	48 438	107.9%	3 504	84.2%	218.9%
Service charges - refuse revenue	42 142	42 142	10 305	24.5%	14 171	33.6%	10 630	25.2%	10 678	25.3%	45 783	108.6%	3 235	83.3%	230.1%
Service charges - other	-	-	292	-	291	-	303	-	295	-	1 181	-	101	-	192.8%
Rental of facilities and equipment	5 355	5 355	655	12.2%	1 388	25.9%	807	15.1%	1 236	23.1%	4 086	76.3%	84	84.4%	1 370.8%
Interest earned - external investments	10	10	2	17.5%	21	215.1%	10	100.7%	43	434.3%	76	767.7%	(0)	-	(23 736.5%)
Interest earned - outstanding debtors	26 661	26 661	4 658	17.5%	13 479	50.6%	10 218	38.3%	9 237	34.6%	37 592	141.0%	2 561	88.4%	260.6%
Dividends received	-	-	427	-	320	-	326	-	-	-	1 073	-	-	-	-
Fines	11 890	11 890	3 532	29.7%	1 171	9.8%	1 904	16.0%	1 103	9.3%	7 709	64.8%	108	57.3%	921.7%
Licences and permits	289	289	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 970	134 970	55 368	41.0%	37 874	28.1%	834	.6%	35 579	26.4%	129 655	96.1%	(500)	99.4%	(7 213.1%)
Other own revenue	21 169	21 169	1 088	5.1%	2 089	9.9%	1 107	5.2%	1 010	4.8%	5 293	25.0%	4 464	72.7%	(77.4%)
Gains on disposal of PPE	3 180	3 180	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	602 996	602 996	138 954	23.0%	87 889	14.6%	101 416	16.8%	127 613	21.2%	455 872	75.6%	150 995	71.0%	(15.5%)
Employee related costs	176 074	176 074	43 680	24.8%	12 482	7.1%	42 858	24.3%	42 431	24.1%	141 451	80.3%	40 537	101.7%	4.7%
Remuneration of councillors	12 429	12 429	3 256	26.2%	1 148	9.2%	3 232	26.0%	4 054	32.6%	11 690	94.1%	3 314	103.5%	22.3%
Debt impairment	16 275	16 275	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	74 590	74 590	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10 433	10 433	3 213	30.8%	(1 709)	(16.4%)	3 016	28.9%	6 493	62.2%	11 013	105.6%	951	35.8%	583.1%
Bulk purchases	126 540	126 540	44 217	34.9%	65 278	51.6%	20 032	15.8%	42 328	33.5%	171 856	135.8%	32 330	82.3%	30.9%
Other Materials	22 819	22 819	9 458	41.4%	4 822	21.1%	4 896	21.5%	4 351	19.1%	23 527	103.1%	9 463	116.5%	(54.0%)
Contracted services	32 604	32 604	4 142	12.7%	2 254	6.9%	2 751	8.4%	3 513	10.8%	12 659	38.8%	3 100	44.2%	13.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	131 232	131 232	30 988	23.6%	3 615	2.8%	24 631	18.8%	24 443	18.6%	83 676	63.8%	61 299	112.6%	(60.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1	41 098		90 268		11 753		14 260		157 379		(108 785)		
Transfers recognised - capital	72 103	72 103	13 542	18.8%	22 766	31.6%	14 767	20.5%	1 506	2.1%	52 581	72.9%	8 320	96.0%	(81.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 104	72 104	54 639		113 035		26 520		15 766		209 960		(100 465)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	72 104	72 104	54 639		113 035		26 520		15 766		209 960		(100 465)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 104	72 104	54 639		113 035		26 520		15 766		209 960		(100 465)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 104	72 104	54 639		113 035		26 520		15 766		209 960		(100 465)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	79 604	79 604	2 390	3.0%	14 488	18.2%	14 151	17.8%	24 836	31.2%	55 865	70.2%	29 826	89.6%	(16.7%)
National Government	72 104	72 104	1 989	2.8%	10 782	15.0%	13 353	18.5%	24 296	33.7%	50 419	69.9%	28 839	90.1%	(15.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 104	72 104	1 989	2.8%	10 782	15.0%	13 353	18.5%	24 296	33.7%	50 419	69.9%	28 839	90.1%	(15.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 500	7 500	402	5.4%	3 706	49.4%	798	10.6%	540	7.2%	5 445	72.6%	987	87.8%	(45.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 604	79 604	2 390	3.0%	14 488	18.2%	14 151	17.8%	24 836	31.2%	55 865	70.2%	29 826	89.6%	(16.7%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 728	14 728	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	14 728	14 728	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 290	5 290	2 390	45.2%	14 488	273.9%	14 151	267.5%	24 836	469.5%	55 865	1 056.0%	29 826	1 593.1%	(16.7%)
Planning and Development	-	-	1 362	-	14 488	-	14 151	-	24 836	-	54 837	-	29 826	-	(16.7%)
Road Transport	5 290	5 290	1 028	19.4%	-	-	-	-	-	-	1 028	19.4%	-	26.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 662	57 662	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	893	893	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	30 800	30 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	25 969	25 969	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 924	1 924	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	672 919	672 919	197 228	29.3%	200 496	29.8%	127 936	19.0%	133 240	19.8%	658 900	97.9%	114 662	112.4%	16.2%
Property rates, penalties and collection charges	83 143	83 143	26 068	31.4%	17 778	21.4%	18 746	22.5%	17 351	20.9%	79 943	96.2%	17 288	98.0%	.4%
Service charges	316 332	316 332	90 382	28.6%	103 992	32.9%	79 219	25.0%	76 315	24.1%	349 909	110.6%	75 132	101.4%	1.6%
Other revenue	38 700	38 700	7 209	18.6%	4 272	11.0%	3 817	9.9%	3 349	8.7%	18 646	48.2%	6 013	75.9%	(44.3%)
Government - operating	134 970	134 970	55 368	41.0%	37 874	28.1%	834	.6%	25 439	18.8%	119 515	88.5%	498	67.7%	5 006.9%
Government - capital	73 103	73 103	13 542	18.5%	22 766	31.1%	14 767	20.2%	1 506	2.1%	52 581	71.9%	8 320	-	(81.9%)
Interest	26 671	26 671	4 660	17.5%	13 494	50.6%	10 227	38.3%	9 280	34.8%	37 661	141.2%	7 411	107.7%	25.2%
Dividends	-	-	-	-	320	-	326	-	-	-	646	-	-	-	-
Payments	(507 479)	(507 479)	(141 929)	28.0%	(144 649)	28.5%	(116 125)	22.9%	(130 240)	25.7%	(532 943)	105.0%	(154 716)	87.6%	(15.8%)
Suppliers and employees	(496 698)	(496 698)	(138 716)	27.9%	(141 027)	28.4%	(111 879)	22.5%	(123 752)	24.9%	(515 374)	103.8%	(153 766)	111.5%	(19.5%)
Finance charges	(10 781)	(10 781)	(3 213)	29.8%	(3 622)	33.6%	(4 246)	39.4%	(6 487)	60.2%	(17 569)	163.0%	(951)	35.8%	582.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	165 440	165 440	55 298	33.4%	55 847	33.8%	11 811	7.1%	3 000	1.8%	125 957	76.1%	(40 055)	842.6%	(107.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 103)	(73 103)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(73 103)	(73 103)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(73 103)	(73 103)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	6 225	6 225	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	6 225	6 225	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	6 225	6 225	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	98 562	98 562	55 298	56.1%	55 847	56.7%	11 811	12.0%	3 000	3.0%	125 957	127.8%	(40 055)	(911.1%)	(107.5%)
Cash/cash equivalents at the year begin:	-	-	(62 931)	-	(7 632)	-	48 215	-	60 026	-	(62 931)	-	117 779	-	(49.0%)
Cash/cash equivalents at the year end:	98 562	98 562	(7 632)	(7.7%)	48 215	48.9%	60 026	60.9%	63 026	63.9%	63 026	63.9%	77 724	(450.3%)	(18.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 818	3.7%	4 880	3.1%	4 157	2.6%	143 785	90.6%	158 639	27.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 417	41.9%	2 794	12.4%	1 632	7.3%	8 646	38.4%	22 488	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 182	10.1%	1 973	3.8%	1 632	3.2%	42 586	82.9%	51 373	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 570	3.9%	2 305	2.5%	1 977	2.2%	82 870	91.3%	90 722	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 345	2.7%	2 616	2.1%	2 526	2.0%	117 393	93.3%	125 880	21.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 195	2.6%	3 121	2.5%	3 097	2.5%	115 455	92.5%	124 867	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	799	6.1%	662	5.1%	359	2.8%	11 188	86.0%	13 007	2.2%	-	-	-	-
Total By Income Source	31 325	5.3%	18 350	3.1%	15 380	2.6%	521 922	88.9%	586 977	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 837	23.1%	1 526	19.2%	552	6.9%	4 036	50.8%	7 952	1.4%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	29 488	5.1%	16 824	2.9%	14 828	2.6%	517 886	89.4%	579 025	98.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 325	5.3%	18 350	3.1%	15 380	2.6%	521 922	88.9%	586 977	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 002	20.3%	9 179	12.4%	9 186	12.4%	40 617	54.9%	73 984	97.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 161	100.0%	-	-	-	-	-	-	1 161	1.5%
Auditor-General	194	21.2%	632	69.0%	90	9.8%	-	-	916	1.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	16 358	21.5%	9 811	12.9%	9 276	12.2%	40 617	53.4%	76 061	100.0%

Contact Details

Municipal Manager	Mr Molatseli	058 303 5732
Financial Manager	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	243 341	285 583	78 167	32.1%	43 182	17.7%	44 072	15.4%	104 621	36.6%	270 041	94.6%	43 149	93.5%	142.5%
Property rates	23 320	36 557	4 627	19.8%	3 887	16.7%	3 936	10.8%	3 575	9.8%	16 025	43.8%	943	72.4%	279.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	40 500	40 500	9 546	23.6%	5 793	14.3%	4 844	12.0%	6 595	16.3%	26 778	66.1%	4 036	59.8%	63.4%
Service charges - water revenue	39 220	46 588	11 489	29.3%	12 238	31.2%	12 110	26.0%	10 873	23.3%	46 709	100.3%	7 185	77.1%	51.3%
Service charges - sanitation revenue	18 020	22 020	5 375	29.8%	5 618	31.2%	5 851	26.6%	5 213	23.7%	22 056	100.2%	4 453	76.2%	17.0%
Service charges - refuse revenue	18 958	22 958	5 282	27.9%	5 681	30.0%	5 694	24.8%	5 393	23.5%	22 050	96.0%	4 500	73.5%	19.9%
Service charges - other	-	-	1	-	-	-	-	-	-	-	1	-	1	-	(100.0%)
Rental of facilities and equipment	403	-	78	19.3%	133	33.0%	87	-	451	-	749	-	82	93.2%	447.9%
Interest earned - external investments	425	500	164	38.6%	305	71.7%	203	40.5%	116	23.2%	787	157.4%	122	144.8%	(4.9%)
Interest earned - outstanding debtors	18 762	20 600	5 004	26.7%	5 320	28.4%	4 793	23.3%	4 737	23.0%	19 855	96.4%	4 586	105.5%	3.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	180	-	46	25.4%	42	23.4%	14	-	20	-	122	-	31	138.6%	(36.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	82 649	82 649	34 250	41.4%	331	.4%	1 413	1.7%	26 746	32.4%	62 740	75.9%	(639)	72.4%	(4 288.5%)
Other own revenue	904	13 211	2 287	252.9%	3 834	424.0%	5 035	38.1%	40 903	309.6%	52 058	394.1%	17 312	1 800.2%	136.3%
Gains on disposal of PPE	-	-	19	-	-	-	92	-	-	-	110	-	537	197.0%	(100.0%)
Operating Expenditure	280 835	323 051	69 465	24.7%	57 449	20.5%	109 681	34.0%	182 666	56.5%	419 261	129.8%	174 914	99.3%	4.4%
Employee related costs	60 352	59 099	16 828	27.9%	17 979	29.8%	17 822	30.2%	18 884	32.0%	71 512	121.0%	17 682	122.3%	6.8%
Remuneration of councillors	6 243	6 161	1 846	29.6%	1 830	29.3%	1 805	29.3%	1 988	32.3%	7 469	121.2%	-	-	(100.0%)
Debt impairment	33 020	43 234	9 016	27.3%	144	.4%	40 792	94.4%	(10 276)	(23.8%)	39 675	91.8%	55 441	55.8%	(118.5%)
Depreciation and asset impairment	70 995	70 995	-	-	-	-	-	-	63 821	89.9%	63 821	89.9%	64 682	94.4%	(1.3%)
Finance charges	2 800	2 800	209	7.5%	-	-	70	2.5%	500	17.9%	779	27.8%	-	7.9%	(100.0%)
Bulk purchases	36 724	39 723	13 108	35.7%	9 109	24.8%	20 357	51.2%	9 976	25.1%	52 551	132.3%	2 920	89.1%	241.6%
Other Materials	10 832	11 327	2 448	22.6%	3 726	34.4%	2 279	20.1%	6 249	55.2%	14 703	129.8%	1 619	77.5%	285.9%
Contracted services	10 091	10 091	542	5.4%	508	5.0%	893	8.8%	620	6.1%	2 563	25.4%	1 317	24.5%	(52.9%)
Transfers and grants	17 903	-	-	-	-	-	-	-	941	-	941	-	-	-	(100.0%)
Other expenditure	31 876	79 621	25 466	79.9%	24 153	75.8%	25 663	32.2%	89 963	113.0%	165 245	207.5%	31 252	252.9%	187.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 494)	(37 468)	8 702		(14 267)		(65 609)		(78 045)		(149 220)		(131 765)		
Transfers recognised - capital	61 022	56 022	6 161	10.1%	3 300	5.4%	7 165	12.8%	14 228	25.4%	30 854	55.1%	(553)	109.6%	(2 671.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 528	18 554	14 863		(10 967)		(58 444)		(63 818)		(118 366)		(132 318)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 528	18 554	14 863		(10 967)		(58 444)		(63 818)		(118 366)		(132 318)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 528	18 554	14 863		(10 967)		(58 444)		(63 818)		(118 366)		(132 318)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 528	18 554	14 863		(10 967)		(58 444)		(63 818)		(118 366)		(132 318)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	61 022	56 022	5 881	9.6%	8 227	13.5%	6 168	11.0%	8 266	14.8%	28 542	50.9%	10 583	55.1%	(21.9%)
National Government	58 372	51 872	5 011	8.6%	7 535	12.9%	5 873	11.3%	8 058	15.5%	26 476	51.0%	10 012	67.0%	(19.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 372	51 872	5 011	8.6%	7 535	12.9%	5 873	11.3%	8 058	15.5%	26 476	51.0%	10 012	67.0%	(19.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 650	4 150	870	32.8%	692	26.1%	295	7.1%	208	5.0%	2 066	49.8%	572	20.3%	(63.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 022	56 022	5 881	9.6%	8 227	13.5%	6 168	11.0%	8 266	14.8%	28 542	50.9%	10 583	55.1%	(21.9%)
Governance and Administration	835	835	740	88.7%	16	2.0%	168	20.1%	118	14.1%	1 043	124.9%	257	188.1%	(54.2%)
Executive & Council	-	-	-	-	-	-	-	-	7	-	7	-	27	-	(74.1%)
Budget & Treasury Office	835	835	739	88.6%	16	2.0%	167	20.0%	110	13.2%	1 033	123.7%	230	60.0%	(52.1%)
Corporate Services	-	-	1	-	-	-	1	-	1	-	3	-	1	-	9.6%
Community and Public Safety	10 295	6 037	264	2.6%	1 797	17.5%	922	15.3%	3 207	53.1%	6 189	102.5%	584	80.1%	448.9%
Community & Social Services	5 015	15	-	-	541	10.8%	-	-	21	141.7%	562	3 747.7%	584	634.0%	(96.4%)
Sport And Recreation	5 280	6 022	264	5.0%	1 256	23.8%	922	15.3%	3 186	52.9%	5 627	93.5%	-	13.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 463	12 031	2 467	26.1%	3 864	40.8%	2 738	22.8%	4 252	35.3%	13 321	110.7%	502	142.3%	746.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 463	12 031	2 467	26.1%	3 864	40.8%	2 738	22.8%	4 252	35.3%	13 321	110.7%	502	142.2%	746.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 429	37 119	2 409	6.0%	2 550	6.3%	2 340	6.3%	689	1.9%	7 989	21.5%	9 240	31.8%	(92.5%)
Electricity	6 100	7 123	27	.4%	-	-	-	-	23	.3%	50	.7%	186	3.4%	(87.5%)
Water	25 378	24 614	1 738	6.8%	917	3.6%	703	2.9%	333	1.4%	3 691	15.0%	6 683	40.2%	(95.0%)
Waste Water Management	6 787	3 694	501	7.4%	1 185	17.5%	1 637	44.3%	211	5.7%	3 534	95.7%	180	16.5%	17.6%
Waste Management	2 164	1 689	144	6.6%	448	20.7%	-	-	122	7.2%	714	42.3%	2 191	63.3%	(94.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	215 448	342 033	56 784	26.4%	57 855	26.9%	22 678	6.6%	36 293	10.6%	173 610	50.8%	16 095	67.8%	125.5%
Property rates, penalties and collection charges	15 820	36 560	2 015	12.7%	1 465	9.3%	1 633	4.5%	1 259	3.4%	6 373	17.4%	2 029	35.6%	(37.9%)
Service charges	43 680	132 063	10 828	24.8%	9 910	22.7%	8 792	6.7%	9 854	7.5%	39 384	29.8%	8 691	37.4%	13.4%
Other revenue	15 315	13 637	3 172	20.7%	3 433	22.4%	3 740	27.4%	3 604	26.4%	13 949	102.3%	5 106	231.7%	(29.4%)
Government - operating	82 650	82 649	34 250	41.4%	25 257	30.6%	-	-	21 400	25.9%	80 907	97.9%	-	92.5%	(100.0%)
Government - capital	56 873	56 022	6 161	10.8%	17 546	30.9%	8 165	14.6%	-	-	31 872	56.9%	-	81.2%	-
Interest	1 109	21 102	357	32.2%	244	22.0%	348	1.7%	175	.8%	1 125	5.3%	269	49.6%	(34.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 206)	(177 728)	(43 921)	23.1%	(48 235)	25.4%	(41 120)	23.1%	(39 513)	22.2%	(172 788)	97.2%	(25 665)	83.6%	54.0%
Suppliers and employees	(172 303)	(177 728)	(43 921)	25.5%	(48 235)	28.0%	(41 120)	23.1%	(39 513)	22.2%	(172 788)	97.2%	(25 665)	84.1%	54.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 903)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 241	164 305	12 863	51.0%	9 620	38.1%	(18 442)	(11.2%)	(3 220)	(2.0%)	821	.5%	(9 570)	9.3%	(66.3%)
Cash Flow from Investing Activities															
Receipts	132	-	(5 500)	(4 166.7%)	8 100	6 136.4%	-	-	-	-	2 600	-	-	-	-
Proceeds on disposal of PPE	132	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(5 500)	-	8 100	-	-	-	-	-	2 600	-	-	-	-
Payments	(56 872)	(56 023)	(15 263)	26.8%	(8 417)	14.8%	(6 168)	11.0%	(16 723)	29.9%	(46 571)	83.1%	(10 707)	69.6%	56.2%
Capital assets	(56 872)	(56 023)	(15 263)	26.8%	(8 417)	14.8%	(6 168)	11.0%	(16 723)	29.9%	(46 571)	83.1%	(10 707)	69.6%	56.2%
Net Cash from/(used) Investing Activities	(56 740)	(56 023)	(20 763)	36.6%	(317)	.6%	(6 168)	11.0%	(16 723)	29.9%	(43 971)	78.5%	(10 707)	85.5%	56.2%
Cash Flow from Financing Activities															
Receipts	-	180	34	-	37	-	52	29.1%	30	16.7%	153	85.0%	26	-	15.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	180	34	-	37	-	52	29.1%	30	16.7%	153	85.0%	26	-	15.0%
Payments	(1 437)	(2 800)	-	-	(695)	48.4%	-	-	(503)	18.0%	(1 198)	42.8%	(351)	403.6%	43.3%
Repayment of borrowing	(1 437)	(2 800)	-	-	(695)	48.4%	-	-	(503)	18.0%	(1 198)	42.8%	(351)	403.6%	43.3%
Net Cash from/(used) Financing Activities	(1 437)	(2 620)	34	(2.3%)	(658)	45.8%	52	(2.0%)	(473)	18.0%	(1 045)	39.9%	(325)	368.9%	45.6%
Net Increase/(Decrease) in cash held	(32 936)	105 662	(7 866)	23.9%	8 646	(26.3%)	(24 557)	(23.2%)	(20 416)	(19.3%)	(44 194)	(41.8%)	(20 602)	444.5%	(.9%)
Cash/cash equivalents at the year begin:	-	8 656	8 656	-	790	-	9 435	109.0%	(15 122)	(174.7%)	8 656	100.0%	(29 683)	-	(49.1%)
Cash/cash equivalents at the year end:	(32 936)	114 318	790	(2.4%)	9 435	(28.6%)	(15 122)	(13.2%)	(35 538)	(31.1%)	(35 538)	(31.1%)	(50 285)	(1 345.9%)	(29.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 523	4.4%	1 640	2.9%	1 506	2.6%	51 589	90.1%	57 258	21.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 579	52.8%	216	3.2%	104	1.5%	2 876	42.5%	6 775	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 261	6.6%	522	2.7%	480	2.5%	16 947	88.2%	19 209	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 060	2.9%	876	2.4%	805	2.2%	33 716	92.5%	36 456	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 170	2.9%	967	2.4%	914	2.2%	37 896	92.5%	40 948	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	377	100.0%	377	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 382	3.1%	2 128	2.0%	2 397	2.2%	100 476	92.7%	108 383	40.2%	-	-	-	-
Total By Income Source	12 974	4.8%	6 349	2.4%	6 205	2.3%	243 877	90.5%	269 406	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	453	15.3%	(171)	(5.8%)	173	5.8%	2 510	84.7%	2 965	1.1%	-	-	-	-
Commercial	4 598	45.1%	206	2.0%	118	1.2%	5 278	51.7%	10 200	3.8%	-	-	-	-
Households	5 047	2.5%	4 068	2.0%	3 867	1.9%	188 783	93.6%	201 765	74.9%	-	-	-	-
Other	2 876	5.3%	2 245	4.1%	2 047	3.8%	47 307	86.8%	54 476	20.2%	-	-	-	-
Total By Customer Group	12 974	4.8%	6 349	2.4%	6 205	2.3%	243 877	90.5%	269 406	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 160	9.7%	-	-	7 534	11.8%	50 073	78.5%	63 767	81.0%
Bulk Water	76	10.9%	126	18.1%	1	.2%	493	70.8%	696	.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	1 009	56.7%	-	-	771	43.3%	1 780	2.3%
Trade Creditors	2 455	27.6%	321	3.6%	778	8.7%	5 349	60.1%	8 903	11.3%
Auditor-General	-	-	39	5.6%	-	-	657	94.4%	695	.9%
Other	(3 794)	(129.8%)	1 046	35.8%	(6 055)	(207.1%)	11 727	401.1%	2 924	3.7%
Total	4 897	6.2%	2 540	3.2%	2 258	2.9%	69 070	87.7%	78 765	100.0%

Contact Details

Municipal Manager	Mr L.I Mokgatlhe	058 863 2811 ext 223
Financial Manager	Mr B Sithole	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 400 830	1 411 446	259 571	18.5%	305 766	21.8%	135 632	9.6%	149 992	10.6%	850 961	60.3%	248 070	89.5%	(39.5%)
Property rates	204 500	141 690	(91 761)	(44.9%)	30 065	14.7%	26 028	18.4%	31 542	22.3%	(4 127)	(2.9%)	(2 727)	81.9%	(1 256.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	400 000	450 000	187 871	47.0%	72 067	18.0%	41 798	9.3%	66 101	14.7%	367 837	81.7%	195 817	271.1%	(66.2%)
Service charges - water revenue	70 500	86 600	(134)	(.2%)	18 672	26.5%	17 685	20.4%	22 336	25.8%	58 559	67.6%	14 142	131.1%	57.9%
Service charges - sanitation revenue	33 000	38 000	1 812	5.5%	8 952	27.1%	8 864	23.3%	8 597	22.6%	28 224	74.3%	10 178	130.4%	(15.5%)
Service charges - refuse revenue	25 000	29 000	1 728	6.9%	6 189	24.8%	7 163	24.7%	7 079	24.4%	22 160	76.4%	5 261	113.0%	34.6%
Service charges - other	56 621	56 621	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 621	942	43	2.6%	445	27.5%	168	17.8%	114	12.1%	770	81.8%	169	58.6%	(32.3%)
Interest earned - external investments	2 000	2 500	118	5.9%	259	12.9%	230	9.2%	205	8.2%	812	32.5%	1 674	150.3%	(87.8%)
Interest earned - outstanding debtors	30 000	25 000	2 551	8.5%	3 879	12.9%	4 686	18.7%	3 458	13.8%	14 574	58.3%	7 290	93.4%	(52.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 500	1 350	(21)	(.6%)	278	7.9%	191	14.2%	159	11.8%	607	44.9%	126	26.1%	26.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	491 688	491 688	156 943	31.9%	158 030	32.1%	27 125	5.5%	8 833	1.8%	350 932	71.4%	14 123	91.9%	(37.5%)
Other own revenue	82 399	88 055	422	.5%	6 930	8.4%	1 693	1.9%	1 569	1.8%	10 614	12.1%	2 017	2.9%	(22.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 395 829	1 408 246	209 569	15.0%	209 791	15.0%	190 950	13.6%	293 827	20.9%	904 137	64.2%	202 852	72.1%	44.8%
Employee related costs	351 445	337 761	83 313	23.7%	85 709	24.4%	86 809	25.7%	97 285	28.8%	353 117	104.5%	76 773	93.3%	26.7%
Remuneration of councillors	22 100	21 335	5 349	24.2%	5 290	23.9%	5 430	25.5%	5 526	25.9%	21 596	101.2%	4 955	92.2%	11.5%
Debt impairment	15 000	7 000	-	-	4	-	-	-	-	-	4	.1%	-	7.3%	-
Depreciation and asset impairment	150 000	103 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 000	7 600	2 984	49.7%	2 499	41.7%	454	6.0%	129	1.7%	6 066	79.8%	(410)	68.5%	(131.4%)
Bulk purchases	368 474	407 072	43 860	11.9%	7 807	2.1%	-	-	56 588	13.9%	108 255	26.6%	26 316	87.4%	115.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	65 000	84 540	11 859	18.2%	21 376	32.9%	21 274	25.2%	26 344	31.2%	80 853	95.6%	16 496	98.1%	59.7%
Transfers and grants	88 500	88 500	14 042	15.9%	14 750	16.7%	26 417	29.8%	31 680	35.8%	86 889	98.2%	20 000	92.0%	58.4%
Other expenditure	329 310	351 239	48 162	14.6%	72 355	22.0%	50 566	14.4%	76 274	21.7%	247 358	70.4%	58 723	67.7%	29.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 001	3 200	50 002		95 975		(55 318)		(143 835)		(53 175)		45 217		
Transfers recognised - capital	253 309	276 402	58 781	23.2%	13 084	5.2%	124 262	45.0%	2 250	.8%	198 377	71.8%	-	96.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	258 310	279 602	108 783		109 059		68 945		(141 585)		145 202		45 217		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	258 310	279 602	108 783		109 059		68 945		(141 585)		145 202		45 217		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	258 310	279 602	108 783		109 059		68 945		(141 585)		145 202		45 217		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	258 310	279 602	108 783		109 059		68 945		(141 585)		145 202		45 217		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	308 309	358 303	26 242	8.5%	67 409	21.9%	83 237	23.2%	58 231	16.3%	235 119	65.6%	79 340	62.8%	(26.6%)
National Government	223 309	276 403	24 822	11.1%	43 285	19.4%	80 837	29.2%	48 288	17.5%	197 232	71.4%	73 037	86.4%	(33.9%)
Provincial Government	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	253 309	276 403	24 822	9.8%	43 285	17.1%	80 837	29.2%	48 288	17.5%	197 232	71.4%	73 037	86.4%	(33.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	2 436	15.4%	(100.0%)
Internally generated funds	55 000	81 900	1 420	2.6%	24 124	43.9%	2 400	2.9%	9 943	12.1%	37 886	46.3%	3 868	19.8%	157.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	308 309	358 303	26 242	8.5%	67 409	21.9%	83 237	23.2%	58 231	16.3%	235 119	65.6%	79 340	62.8%	(26.6%)
Governance and Administration	25 000	17 500	374	1.5%	101	.4%	610	3.5%	201	1.1%	1 285	7.3%	2 622	16.6%	(92.4%)
Executive & Council	25 000	17 500	374	1.5%	-	-	-	-	-	-	374	2.1%	2 622	16.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	53	-	244	-	54	-	351	-	-	-	(100.0%)
Corporate Services	-	-	-	-	48	-	366	-	147	-	561	-	-	-	(100.0%)
Community and Public Safety	35 799	41 886	3 162	8.8%	7 500	20.9%	15 935	38.0%	11 180	26.7%	37 776	90.2%	10 788	84.3%	3.6%
Community & Social Services	15 474	17 674	2 104	13.6%	5 511	35.6%	9 607	54.4%	94	.5%	17 316	98.0%	4 179	140.6%	(97.8%)
Sport And Recreation	20 325	23 511	1 058	5.2%	1 988	9.8%	6 328	26.9%	7 173	30.5%	16 548	70.4%	6 609	48.2%	8.5%
Public Safety	-	700	-	-	-	-	-	-	3 913	559.0%	3 913	559.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	28.4%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	74 575	113 009	5 652	7.6%	5 884	7.9%	6 855	6.1%	8 590	7.6%	26 980	23.9%	9 123	69.6%	(5.8%)
Planning and Development	34 500	53 500	387	1.1%	-	-	-	-	-	-	387	.7%	841	-	(100.0%)
Road Transport	40 075	59 509	5 265	13.1%	5 884	14.7%	6 855	11.5%	8 590	14.4%	26 593	44.7%	8 282	67.2%	3.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	167 163	185 908	16 130	9.6%	53 925	32.3%	59 837	32.2%	38 261	20.6%	168 153	90.4%	56 807	76.4%	(32.6%)
Electricity	35 790	41 058	-	-	23 334	65.2%	4 658	11.3%	7 885	19.2%	35 877	87.4%	7 309	72.0%	7.9%
Water	75 448	69 920	2 813	3.7%	10 675	14.1%	28 858	41.3%	17 198	24.6%	59 544	85.2%	16 738	83.1%	2.7%
Waste Water Management	55 925	74 930	13 317	23.8%	19 916	35.6%	26 321	35.1%	13 177	17.6%	72 732	97.1%	32 760	73.1%	(59.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 772	-	925	16.0%	-	-	-	-	-	-	925	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 417 517	911 304	293 500	20.7%	270 564	19.1%	250 681	27.5%	123 894	13.6%	938 640	103.0%	94 360	101.8%	31.3%
Property rates, penalties and collection charges	174 500	-	6 867	3.9%	19 932	11.4%	28 653	-	11 995	-	67 447	-	13 152	80.5%	(8.8%)
Service charges	400 878	229 215	37 171	9.3%	71 172	17.8%	62 132	27.1%	81 130	35.4%	251 605	109.8%	37 461	70.1%	116.6%
Other revenue	95 142	-	5 250	5.5%	5 819	6.1%	5 109	-	19 539	-	35 717	-	20 449	584.3%	(4.4%)
Government - operating	491 688	403 188	180 178	36.6%	152 038	30.9%	27 125	6.7%	8 833	2.2%	368 174	91.3%	17 883	93.8%	(50.6%)
Government - capital	253 309	276 401	62 673	24.7%	19 076	7.5%	124 262	45.0%	2 250	,8%	208 261	75.3%	2 907	97.3%	(22.6%)
Interest	2 000	2 500	1 361	68.1%	2 527	126.3%	3 399	136.0%	147	5.9%	7 434	297.4%	2 508	818.8%	(94.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 130 708)	(691 208)	(295 534)	26.1%	(224 842)	19.9%	(182 870)	26.5%	(169 178)	24.5%	(872 424)	126.2%	(207 252)	124.2%	(18.4%)
Suppliers and employees	(1 036 208)	(595 108)	(281 492)	27.2%	(205 884)	19.9%	(157 870)	26.5%	(160 345)	26.9%	(805 591)	135.4%	(189 369)	130.8%	(15.3%)
Finance charges	(6 000)	(7 600)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(88 500)	(88 500)	(14 042)	15.9%	(18 958)	21.4%	(25 000)	28.2%	(8 833)	10.0%	(66 833)	75.5%	(17 883)	73.2%	(50.6%)
Net Cash from/(used) Operating Activities	286 809	220 097	(2 034)	(.7%)	45 722	15.9%	67 812	30.8%	(45 284)	(20.6%)	66 215	30.1%	(112 892)	58.0%	(59.9%)
Cash Flow from Investing Activities															
Receipts	1 466	8 977	24 000	1 636.9%	18 000	1 227.6%	24 900	277.4%	20 819	231.9%	87 719	977.1%	28 234	982.5%	(26.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 466	8 977	-	-	-	-	12 900	143.7%	20 819	231.9%	33 719	375.6%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	24 000	-	18 000	-	12 000	-	-	-	54 000	-	28 234	-	(100.0%)
Payments	(253 309)	(230 216)	(26 242)	10.4%	(58 828)	23.2%	(88 162)	38.3%	(4 103)	1.8%	(177 334)	77.0%	(54 836)	98.4%	(92.5%)
Capital assets	(253 309)	(230 216)	(26 242)	10.4%	(58 828)	23.2%	(88 162)	38.3%	(4 103)	1.8%	(177 334)	77.0%	(54 836)	98.4%	(92.5%)
Net Cash from/(used) Investing Activities	(251 843)	(221 239)	(2 242)	.9%	(40 828)	16.2%	(63 262)	28.6%	16 716	(7.6%)	(89 616)	40.5%	(26 601)	90.4%	(162.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 500)	(3 412)	(2 530)	46.0%	(2 499)	45.4%	-	-	-	-	(5 029)	147.4%	-	59.3%	-
Repayment of borrowing	(5 500)	(3 412)	(2 530)	46.0%	(2 499)	45.4%	-	-	-	-	(5 029)	147.4%	-	59.3%	-
Net Cash from/(used) Financing Activities	(5 500)	(3 412)	(2 530)	46.0%	(2 499)	45.4%	-	-	-	-	(5 029)	147.4%	-	59.3%	-
Net Increase/(Decrease) in cash held	29 466	(4 554)	(6 806)	(23.1%)	2 395	8.1%	4 550	(99.9%)	(28 568)	627.3%	(28 429)	624.2%	(139 494)	(39.2%)	(79.5%)
Cash/cash equivalents at the year begin:	(13 586)	(11 551)	5 351	(39.4%)	(1 455)	10.7%	940	(8.1%)	5 490	(47.5%)	5 351	(46.3%)	19 566	(2 475.5%)	(71.9%)
Cash/cash equivalents at the year end:	15 881	(16 105)	(1 455)	(9.2%)	940	5.9%	5 490	(34.1%)	(23 079)	143.3%	(23 079)	143.3%	(119 928)	(121.2%)	(80.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 047	3.5%	9 178	3.2%	5 835	2.0%	264 174	91.3%	289 234	32.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 523	20.1%	10 323	7.3%	4 690	3.3%	98 503	69.3%	142 038	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 446	4.3%	5 195	3.4%	4 143	2.8%	134 802	89.5%	150 587	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 884	2.5%	2 565	2.2%	2 384	2.1%	107 230	93.2%	115 063	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 339	1.9%	2 140	1.8%	1 908	1.6%	114 026	94.7%	120 413	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	171	,2%	159	,2%	105	,1%	70 334	99.4%	70 770	8.0%	-	-	-	-
Total By Income Source	50 409	5.7%	29 561	3.3%	19 066	2.1%	789 069	88.8%	888 104	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 392	18.5%	3 201	5.2%	3 063	5.0%	43 781	71.3%	61 437	6.9%	-	-	-	-
Commercial	26 167	10.4%	15 122	6.0%	7 446	3.0%	203 035	80.6%	251 770	28.3%	-	-	-	-
Households	12 850	2.2%	11 237	2.0%	8 558	1.5%	542 253	94.3%	574 898	64.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	50 409	5.7%	29 561	3.3%	19 066	2.1%	789 069	88.8%	888 104	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	103 863	12.4%	38 579	4.6%	-	-	694 137	83.0%	836 579	96.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 932	100.0%	-	-	-	-	-	-	2 932	,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 154	100.0%	-	-	-	-	-	-	3 154	,4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 625	100.0%	-	-	-	-	-	-	23 625	2.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	133 575	15.4%	38 579	4.5%	-	-	694 137	80.1%	866 291	100.0%

Contact Details

Municipal Manager	Mr TC Taetsane	058 718 3767
Financial Manager	Mr Moratwe Mofokeng	058 718 3708

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	109 886	111 679	38 354	34.9%	32 315	29.4%	34 234	30.7%	8 299	7.4%	113 202	101.4%	10 437	88.2%	(20.5%)
Property rates	7 886	7 802	8 310	105.4%	1 470	18.6%	8 211	105.2%	877	11.2%	18 869	241.9%	731	158.4%	20.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 785	7 724	640	4.6%	1 780	12.9%	1 740	22.5%	1 300	16.8%	5 460	70.7%	1 724	67.1%	(24.6%)
Service charges - water revenue	6 533	8 790	705	10.8%	2 313	35.4%	1 479	16.8%	1 168	13.3%	5 665	64.4%	1 663	31.3%	(29.8%)
Service charges - sanitation revenue	7 145	7 145	649	9.1%	2 293	32.1%	1 482	20.7%	1 276	17.9%	5 699	79.8%	1 770	92.5%	(27.9%)
Service charges - refuse revenue	5 814	5 819	643	11.1%	2 220	38.2%	1 525	26.2%	1 265	21.7%	5 652	97.1%	1 726	85.5%	(26.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 393	1 308	(195)	(14.0%)	437	31.4%	91	7.0%	374	28.6%	707	54.1%	394	37.7%	(5.0%)
Interest earned - external investments	543	232	(12)	(2.3%)	41	7.5%	119	51.3%	208	90.0%	356	153.6%	81	63.1%	156.7%
Interest earned - outstanding debtors	574	9 856	845	147.2%	2 673	465.7%	1 919	19.5%	1 616	16.4%	7 053	71.6%	1 950	146.2%	(17.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	67	66	5	7.5%	11	16.5%	22	33.4%	8	12.7%	47	70.5%	15	22.0%	(45.2%)
Licences and permits	23	23	2	7.8%	2	9.5%	5	19.9%	2	10.2%	11	47.4%	4	52.8%	(47.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	63 099	62 266	26 240	41.6%	18 909	30.0%	16 855	27.1%	-	-	62 004	99.6%	-	95.6%	-
Other own revenue	3 024	649	524	17.3%	167	5.5%	785	120.9%	205	31.6%	1 681	258.9%	379	19.7%	(45.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	106 913	111 671	22 220	20.8%	34 851	32.6%	29 196	26.1%	22 404	20.1%	108 671	97.3%	25 974	87.2%	(13.7%)
Employee related costs	51 529	48 814	11 541	22.4%	11 934	23.2%	11 707	24.0%	7 833	16.0%	43 014	88.1%	10 998	99.3%	(28.8%)
Remuneration of councillors	5 190	5 111	1 131	21.8%	1 131	21.8%	1 131	22.1%	719	14.1%	4 114	80.5%	1 133	100.9%	(36.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	2.5%	-
Bulk purchases	15 619	17 706	2 521	16.1%	6 390	40.9%	3 936	22.2%	3 445	19.5%	16 291	92.0%	3 490	110.2%	(1.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 200	1 772	1 120	26.7%	686	16.3%	1 205	68.0%	787	44.4%	3 798	214.4%	1 079	158.4%	(27.1%)
Transfers and grants	-	-	1 391	-	3 797	-	-	-	-	-	5 188	-	671	-	(100.0%)
Other expenditure	30 375	38 267	4 516	14.9%	10 913	35.9%	11 217	29.3%	9 620	25.1%	36 266	94.8%	8 604	89.7%	11.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 973	9	16 133		(2 536)		5 038		(14 104)		4 532		(15 537)		
Transfers recognised - capital	-	-	-	-	-	-	2 867	-	-	-	2 867	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 973	9	16 133		(2 536)		7 905		(14 104)		7 399		(15 537)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 973	9	16 133		(2 536)		7 905		(14 104)		7 399		(15 537)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 973	9	16 133		(2 536)		7 905		(14 104)		7 399		(15 537)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 973	9	16 133		(2 536)		7 905		(14 104)		7 399		(15 537)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	-	48 246	5 941	-	9 943	-	3 751	7.8%	9 708	20.1%	29 344	60.8%	10 131	101.7%	(4.2%)
National Government	-	47 796	5 941	-	9 943	-	3 743	7.8%	9 690	20.3%	29 317	61.3%	10 131	98.7%	(4.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	47 796	5 941	-	9 943	-	3 743	7.8%	9 690	20.3%	29 317	61.3%	10 131	104.4%	(4.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	450	-	-	-	-	8	1.8%	19	4.2%	27	6.0%	-	23.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	48 246	5 941	-	9 943	-	3 751	7.8%	9 708	20.1%	29 344	60.8%	10 131	101.7%	(4.2%)
Governance and Administration	-	450	-	-	-	-	8	1.8%	19	4.2%	27	6.0%	-	3.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	19	-	19	-	-	2.8%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	450	-	-	-	-	8	1.8%	-	-	8	1.8%	-	-	-
Community and Public Safety	-	3 119	-	-	396	-	233	7.5%	1 075	34.5%	1 704	54.6%	1 624	89.6%	(33.8%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	3 119	-	-	396	-	233	7.5%	1 075	34.5%	1 704	54.6%	1 624	88.1%	(33.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	19 311	1 979	-	5 210	-	3 510	18.2%	3 959	20.5%	14 657	75.9%	1 974	138.9%	100.6%
Planning and Development	-	1 040	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	18 272	1 979	-	5 210	-	3 510	19.2%	3 959	21.7%	14 657	80.2%	1 974	136.6%	100.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	25 365	3 962	-	4 337	-	-	-	4 656	18.4%	12 956	51.1%	6 533	104.6%	(28.7%)
Electricity	-	8 000	-	-	-	-	-	-	2 069	25.9%	2 069	25.9%	-	-	(100.0%)
Water	-	10 615	3 962	-	4 337	-	-	-	2 587	24.4%	10 887	102.6%	6 453	107.2%	(59.9%)
Waste Water Management	-	6 750	-	-	-	-	-	-	-	-	-	-	79	87.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	170 236	147 988	43 065	25.3%	48 697	28.6%	34 408	23.3%	4 361	2.9%	130 530	88.2%	12 832	96.8%	(66.0%)
Property rates, penalties and collection charges	7 886	7 802	1 170	14.8%	2 551	32.4%	2 284	29.3%	838	10.7%	6 843	87.7%	1 005	91.8%	(16.6%)
Service charges	26 622	27 755	3 027	11.4%	2 898	10.9%	4 282	15.4%	2 338	8.4%	12 545	45.2%	3 414	54.5%	(31.5%)
Other revenue	4 507	2 042	1 882	41.8%	2 617	58.1%	3 023	148.0%	1 178	57.7%	8 700	426.0%	2 634	219.9%	(55.3%)
Government - operating	63 099	62 266	26 220	41.6%	18 909	30.0%	15 797	25.4%	-	-	60 926	97.8%	-	97.0%	-
Government - capital	67 006	47 006	10 766	16.1%	21 721	32.4%	9 021	19.2%	-	-	41 509	88.3%	5 779	111.7%	(100.0%)
Interest	1 117	1 117	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	7	-	7	-	-	-	(100.0%)
Payments	107 121	(111 822)	(36 770)	(34.3%)	(28 583)	(26.7%)	(23 786)	21.3%	(18 993)	17.0%	(108 132)	96.7%	(25 574)	(100.6%)	(25.7%)
Suppliers and employees	72 262	(76 138)	(36 610)	(50.7%)	(28 437)	(39.4%)	(23 676)	31.1%	(18 444)	24.2%	(107 166)	140.8%	(25 529)	(148.7%)	(27.8%)
Finance charges	208	(0)	(160)	(76.9%)	(147)	(70.5%)	(110)	5 520 300.0%	(549)	27 451 750.0%	(966)	48 309 550.0%	(44)	(116.6%)	1 144.3%
Transfers and grants	34 651	(35 684)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	277 358	36 167	6 295	2.3%	20 113	7.3%	10 622	29.4%	(14 632)	(40.5%)	22 397	61.9%	(12 742)	16.8%	14.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	70 746	(48 246)	(5 941)	(8.4%)	(9 948)	(14.1%)	(3 751)	7.8%	(9 708)	20.1%	(29 349)	60.8%	(4 399)	(99.0%)	120.7%
Capital assets	70 746	(48 246)	(5 941)	(8.4%)	(9 948)	(14.1%)	(3 751)	7.8%	(9 708)	20.1%	(29 349)	60.8%	(4 399)	(99.0%)	120.7%
Net Cash from/(used) Investing Activities	70 746	(48 246)	(5 941)	(8.4%)	(9 948)	(14.1%)	(3 751)	7.8%	(9 708)	20.1%	(29 349)	60.8%	(4 399)	(99.0%)	120.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	348 104	(12 079)	353	.1%	10 165	2.9%	6 870	(56.9%)	(24 341)	201.5%	(6 952)	57.6%	(17 141)	(1.2%)	42.0%
Cash/cash equivalents at the year begin:	(7 631)	4 264	(4 264)	55.9%	(3 911)	51.3%	6 254	146.7%	13 124	307.8%	(4 264)	(100.0%)	15 211	49.6%	(13.7%)
Cash/cash equivalents at the year end:	340 473	(7 815)	(3 911)	(1.1%)	6 254	1.8%	13 124	(167.9%)	(11 216)	143.5%	(11 216)	143.5%	(1 930)	(.7%)	481.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr BW Kannemeyer	058 913 8300
Financial Manager	Mr S Nyapudi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	218 108	218 108	59 215	27.1%	52 569	24.1%	29 579	13.6%	39 838	18.3%	181 201	83.1%	52 432	93.0%	(24.0%)
Property rates	16 086	16 086	13 067	81.2%	(4)	-	(655)	(4.1%)	(5)	-	12 403	77.1%	2 398	77.4%	(100.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 977	34 977	8 305	23.7%	1 415	4.0%	6 876	19.7%	8 432	24.1%	25 028	71.6%	24 954	230.0%	(66.2%)
Service charges - water revenue	36 320	36 320	24 467	67.4%	17 518	48.2%	10 148	27.9%	3 847	10.6%	55 980	154.1%	8 273	96.2%	(53.5%)
Service charges - sanitation revenue	22 689	22 689	4 914	21.7%	1 476	6.5%	4 428	19.5%	4 082	18.0%	14 900	65.7%	1 256	77.3%	225.1%
Service charges - refuse revenue	12 704	12 704	2 783	21.9%	856	6.7%	2 520	19.8%	2 341	18.4%	8 499	66.9%	712	78.1%	229.0%
Service charges - other	-	-	-	-	-	-	-	-	(109)	-	(109)	-	-	-	(100.0%)
Rental of facilities and equipment	1 113	1 113	335	30.1%	89	8.0%	250	22.4%	303	27.2%	976	87.8%	46	81.8%	559.8%
Interest earned - external investments	200	200	114	57.1%	137	68.5%	63	31.4%	204	101.8%	517	258.7%	129	211.9%	58.0%
Interest earned - outstanding debtors	20 000	20 000	5 079	25.4%	1 666	8.3%	5 669	28.3%	5 842	29.2%	18 256	91.3%	2 062	104.8%	183.3%
Dividends received	20	20	-	-	1	4.1%	-	-	26	131.2%	27	135.2%	2	12.8%	1 246.1%
Fines	150	150	16	10.9%	-	-	3	1.7%	-	-	19	12.6%	(134)	27.9%	(100.0%)
Licences and permits	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 420	73 420	-	-	29 289	39.9%	-	-	14 564	19.8%	43 853	59.7%	12 200	45.7%	19.4%
Other own revenue	429	429	137	31.8%	126	29.4%	278	64.8%	311	72.4%	851	198.4%	534	170.0%	(41.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	212 836	212 836	38 786	18.2%	42 113	19.8%	34 543	16.2%	46 530	21.9%	161 972	76.1%	57 278	72.5%	(18.8%)
Employee related costs	71 968	71 968	16 530	23.0%	16 180	22.5%	16 544	23.0%	15 758	21.9%	65 012	90.3%	15 653	94.4%	.7%
Remuneration of councillors	5 715	5 715	1 079	18.9%	1 024	17.9%	1 120	19.6%	2 218	38.8%	5 440	95.2%	1 028	93.5%	115.7%
Debt impairment	20 090	20 090	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 991	11 991	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	512	512	-	-	57	11.1%	-	-	262	51.2%	319	62.3%	(145)	38.4%	(281.4%)
Bulk purchases	33 647	33 647	11 551	34.3%	4 568	13.6%	8 717	25.9%	9 387	27.9%	34 223	101.7%	12 381	100.0%	(24.2%)
Other Materials	8 400	8 400	1 383	16.5%	679	8.1%	393	4.7%	1 296	15.4%	3 751	44.6%	3 159	64.0%	(59.0%)
Contracted services	-	-	1 786	-	4 732	-	1 213	-	4 225	-	11 956	-	1 228	-	244.0%
Transfers and grants	-	-	468	-	10 098	-	760	-	839	-	12 165	-	16 147	-	(94.8%)
Other expenditure	60 513	60 513	5 990	9.9%	4 776	7.9%	5 795	9.6%	12 545	20.7%	29 106	48.1%	7 825	29.4%	60.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 272	5 272	20 429		10 456		(4 963)		(6 692)		19 229		(4 846)		
Transfers recognised - capital	-	-	-	-	7 996	-	-	-	15 820	-	23 816	-	(348)	53.5%	(4 644.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	3 506	3 506	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 777	8 777	20 429		18 451		(4 963)		9 128		43 045		(5 194)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 777	8 777	20 429		18 451		(4 963)		9 128		43 045		(5 194)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 777	8 777	20 429		18 451		(4 963)		9 128		43 045		(5 194)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 777	8 777	20 429		18 451		(4 963)		9 128		43 045		(5 194)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	74 435	74 435	3 733	5.0%	4 249	5.7%	5 452	7.3%	3 945	5.3%	17 378	23.3%	841	92.0%	368.9%
National Government	64 998	64 998	3 660	5.6%	4 100	6.3%	5 267	8.1%	3 794	5.8%	16 821	25.9%	26	95.0%	14 627.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 998	64 998	3 660	5.6%	4 100	6.3%	5 267	8.1%	3 794	5.8%	16 821	25.9%	26	78.5%	14 627.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 437	9 437	73	.8%	149	1.6%	185	2.0%	151	1.6%	557	5.9%	815	375.2%	(81.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	74 435	74 435	3 733	5.0%	4 249	5.7%	5 452	7.3%	3 945	5.3%	17 378	23.3%	841	92.0%	368.9%
Governance and Administration	2 823	2 823	20	.7%	6	.2%	37	1.3%	-	-	62	2.2%	29	79.4%	(100.0%)
Executive & Council	623	623	-	-	6	.9%	-	-	-	-	6	.9%	-	231.7%	-
Budget & Treasury Office	200	200	20	9.9%	-	-	37	18.3%	-	-	56	28.2%	-	-	-
Corporate Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	29	5.6%	(100.0%)
Community and Public Safety	8 817	8 817	1 095	12.4%	702	8.0%	1 124	12.8%	705	8.0%	3 627	41.1%	-	42.4%	(100.0%)
Community & Social Services	8 307	8 307	-	-	702	8.5%	1 124	13.5%	-	-	1 827	22.0%	-	-	-
Sport And Recreation	-	-	1 095	-	-	-	-	-	705	-	1 800	-	-	-	(100.0%)
Public Safety	510	510	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 595	34 595	1 008	2.9%	3 278	9.5%	1 722	5.0%	2 066	6.0%	8 074	23.3%	-	69.0%	(100.0%)
Planning and Development	364	364	-	-	-	-	7	1.9%	-	-	7	1.9%	-	-	-
Road Transport	34 231	34 231	1 008	2.9%	3 278	9.6%	1 715	5.0%	2 066	6.0%	8 068	23.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 200	28 200	1 610	5.7%	263	.9%	2 570	9.1%	1 173	4.2%	5 615	19.9%	813	96.7%	44.4%
Electricity	11 000	11 000	1 458	13.3%	-	-	558	5.1%	-	-	2 016	18.3%	-	58.0%	-
Water	14 400	14 400	19	.1%	263	1.8%	2 012	14.0%	1 173	8.1%	3 467	24.1%	749	739.0%	56.6%
Waste Water Management	800	800	133	16.6%	-	-	-	-	-	-	133	16.6%	26	91.9%	(100.0%)
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	37	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	229	229	59 552	26 040.0%	40 057	17 515.4%	28 497	12 460.8%	36 623	16 013.9%	164 730	72 030.1%	37 930	72.5%	(3.4%)
Property rates, penalties and collection charges	16	16	1 774	11 384.8%	1 672	10 724.8%	3 931	25 220.0%	1 673	10 731.7%	9 049	58 061.4%	1 793	62.0%	(6.7%)
Service charges	87	87	9 225	10 590.3%	10 744	12 334.8%	11 467	13 164.1%	10 783	12 379.4%	42 219	48 468.6%	19 635	47.8%	(45.1%)
Other revenue	2	2	11 270	642 533.0%	1 576	89 847.0%	2 661	151 738.8%	2 644	150 722.9%	18 151	1 034 841.7%	16 298	1 937.1%	(83.8%)
Government - operating	72	72	29 819	41 646.6%	25 122	35 086.0%	300	419.0%	14 197	19 828.4%	69 438	96 980.1%	-	68.0%	(100.0%)
Government - capital	34	34	7 350	21 803.0%	801	2 376.1%	10 020	29 722.9%	7 097	21 052.4%	25 268	74 954.4%	-	101.4%	(100.0%)
Interest	19	19	114	603.5%	142	749.4%	119	626.9%	204	1 075.7%	578	3 055.5%	202	2.6%	.8%
Dividends	0	0	-	-	1	4 055.0%	-	-	26	131 180.0%	27	135 235.0%	2	12.8%	1 246.1%
Payments	(193)	(193)	(51 204)	26 565.3%	(31 961)	16 581.9%	(27 604)	14 321.5%	(37 540)	19 476.4%	(148 309)	76 945.1%	(37 784)	81.6%	(.6%)
Suppliers and employees	(192)	(192)	(51 204)	26 636.0%	(31 904)	16 596.3%	(27 604)	14 359.7%	(37 240)	19 372.3%	(147 952)	76 964.3%	(37 781)	82.0%	(1.4%)
Finance charges	(1)	(1)	-	-	(57)	11 188.9%	-	-	-	-	(57)	11 188.9%	(3)	.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	(300)	-	(300)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	36	36	8 349	23 223.5%	8 096	22 520.2%	893	2 484.5%	(917)	(2 549.8%)	16 421	45 678.4%	146	47.2%	(727.2%)
Cash Flow from Investing Activities															
Receipts	-	-	(4 664)	-	7 573	-	3 444	-	10 774	-	17 126	-	4 503	-	139.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(10 561)	-	7 573	-	3 444	-	10 774	-	11 229	-	4 503	-	139.3%
Decrease (increase) in non-current investments	-	-	5 897	-	-	-	-	-	-	-	5 897	-	-	-	-
Payments	(37)	(37)	(3 733)	10 030.3%	(5 994)	16 105.2%	(6 072)	16 315.6%	(10 125)	27 206.6%	(25 923)	69 657.7%	(10 155)	124.9%	(.3%)
Capital assets	(37)	(37)	(3 733)	10 030.3%	(5 994)	16 105.2%	(6 072)	16 315.6%	(10 125)	27 206.6%	(25 923)	69 657.7%	(10 155)	124.9%	(.3%)
Net Cash from/(used) Investing Activities	(37)	(37)	(8 397)	22 563.7%	1 579	(4 243.7%)	(2 628)	7 062.0%	649	(1 743.1%)	(8 797)	23 638.9%	(5 653)	114.6%	(111.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	40	-	-	-	-	-	40	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	40	-	-	-	-	-	40	-	-	-	-
Payments	(1)	(1)	-	-	(24)	1 783.8%	-	-	-	-	(24)	1 783.8%	-	-	-
Repayment of borrowing	(1)	(1)	-	-	(24)	1 783.8%	-	-	-	-	(24)	1 783.8%	-	-	-
Net Cash from/(used) Financing Activities	(1)	(1)	-	-	16	(1 225.7%)	-	-	-	-	16	(1 225.7%)	-	-	-
Net Increase/(Decrease) in cash held	(3)	(3)	(48)	1 849.8%	9 692	(371 616.6%)	(1 735)	66 523.6%	(268)	10 275.4%	7 641	(292 967.7%)	(5 506)	(20.6%)	(95.1%)
Cash/cash equivalents at the year begin:	0	0	609	315 473.1%	561	290 476.2%	10 252	5 312 113.5%	8 517	4 413 182.9%	609	315 473.1%	(786)	40.6%	(1 183.6%)
Cash/cash equivalents at the year end:	(2)	(2)	561	(23 214.0%)	10 252	(424 529.2%)	8 517	(352 689.2%)	8 249	(341 592.5%)	8 249	(341 592.5%)	(6 292)	(20.4%)	(231.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 602	3.3%	1 144	2.3%	3 551	7.2%	42 750	87.2%	49 046	23.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 732	14.1%	1 464	7.6%	786	4.1%	14 366	74.2%	19 348	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	588	3.5%	645	3.8%	569	3.4%	15 019	89.3%	16 822	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 095	1.6%	1 064	1.6%	1 214	1.8%	63 416	94.9%	66 789	32.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	984	2.0%	979	2.0%	1 032	2.1%	46 561	94.0%	49 556	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	5.4%	1	.6%	1	.6%	112	93.3%	120	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	61	1.1%	56	1.0%	86	1.6%	5 280	96.3%	5 483	2.6%	-	-	-	-
Total By Income Source	7 068	3.4%	5 353	2.6%	7 240	3.5%	187 504	90.5%	207 165	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	388	5.3%	208	2.8%	390	5.3%	6 356	86.6%	7 342	3.5%	-	-	-	-
Commercial	703	8.4%	935	11.2%	208	2.5%	6 485	77.8%	8 331	4.0%	-	-	-	-
Households	5 976	3.1%	4 210	2.2%	6 642	3.5%	174 648	91.2%	191 475	92.4%	-	-	-	-
Other	0	1.5%	0	1.5%	0	1.5%	15	95.5%	16	-	-	-	-	-
Total By Customer Group	7 068	3.4%	5 353	2.6%	7 240	3.5%	187 504	90.5%	207 165	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 499	11.2%	5 108	10.5%	2 932	6.0%	35 339	72.3%	48 878	76.2%
Bulk Water	237	28.2%	39	4.7%	43	5.1%	522	62.1%	841	1.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(0)	(.4%)	79	63.1%	6	4.9%	40	32.4%	125	.2%
Auditor-General	346	7.1%	293	6.1%	2 400	49.6%	1 797	37.2%	4 836	7.5%
Other	1 287	13.5%	509	5.4%	5 342	56.2%	2 366	24.9%	9 504	14.8%
Total	7 368	11.5%	6 029	9.4%	10 723	16.7%	40 064	62.4%	64 184	100.0%

Contact Details

Municipal Manager	Mr SM Selepe	051 924 0654
Financial Manager	Mr KD Matsie	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	95 026	128 577	39 707	41.8%	33 046	34.8%	24 518	19.1%	13 485	10.5%	110 756	86.1%	478	96.8%	2 724.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 970	2 544	661	33.6%	611	31.0%	546	21.5%	331	13.0%	2 149	84.5%	408	112.4%	(18.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 297	98 065	38 998	42.3%	32 373	35.1%	23 933	24.4%	1 115	1.1%	96 420	98.3%	-	97.1%	(100.0%)
Other own revenue	759	27 968	48	6.3%	62	8.1%	39	.1%	12 039	43.0%	12 187	43.6%	69	15.0%	17 326.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	87 971	122 219	24 408	27.7%	26 776	30.4%	27 594	22.6%	45 429	37.2%	124 207	101.6%	23 169	87.8%	96.1%
Employee related costs	45 688	46 668	11 371	24.9%	12 758	27.9%	11 272	24.2%	10 969	23.5%	46 369	99.4%	10 367	99.5%	5.8%
Remuneration of councillors	7 904	8 441	2 135	27.0%	2 393	30.3%	2 245	26.6%	2 899	34.3%	9 671	114.6%	2 217	105.2%	30.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 452	1 751	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	70	-	12	16.7%	21	30.3%	17	-	22	-	72	-	13	71.2%	72.4%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	730	1 480	404	55.3%	288	39.5%	328	22.2%	287	19.4%	1 307	88.3%	308	129.0%	(6.7%)
Contracted services	1 700	1 398	1 221	71.8%	200	11.8%	(18)	(1.3%)	-	-	1 402	100.3%	500	71.1%	(100.0%)
Transfers and grants	-	20 371	2 243	-	3 207	-	3 403	16.7%	7 584	37.2%	16 437	80.7%	3 464	75.1%	118.9%
Other expenditure	30 428	42 109	7 023	23.1%	7 909	26.0%	10 348	24.6%	23 669	56.2%	48 949	116.2%	6 301	80.5%	275.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 055	6 359	15 299		6 270		(3 077)		(31 944)		(13 451)		(22 691)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(7 055)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(0)	6 359	15 299		6 270		(3 077)		(31 944)		(13 451)		(22 691)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(0)	6 359	15 299		6 270		(3 077)		(31 944)		(13 451)		(22 691)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(0)	6 359	15 299		6 270		(3 077)		(31 944)		(13 451)		(22 691)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(0)	6 359	15 299		6 270		(3 077)		(31 944)		(13 451)		(22 691)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	7 055	6 359	596	8.4%	748	10.6%	537	8.4%	2 224	35.0%	4 105	64.6%	2 394	71.3%	(7.1%)
National Government	-	-	1	-	748	-	537	-	2 224	-	3 510	-	2 394	-	(7.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	1	-	748	-	537	-	2 224	-	3 510	-	2 394	-	(7.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	16.4%	-
Public contributions and donations	7 055	6 359	594	8.4%	-	-	-	-	-	-	594	9.3%	-	-	-
Capital Expenditure Standard Classification	7 055	6 359	596	8.4%	748	10.6%	537	8.4%	2 224	35.0%	4 105	64.6%	2 394	71.3%	(7.1%)
Governance and Administration	1 610	4 113	282	17.5%	157	9.8%	329	8.0%	1 497	36.4%	2 265	55.1%	1 675	88.1%	(10.6%)
Executive & Council	440	3 185	71	16.2%	-	-	-	-	1 451	45.5%	1 522	47.8%	193	72.6%	652.9%
Budget & Treasury Office	170	170	139	81.8%	-	-	-	-	-	-	139	81.8%	18	15.2%	(100.0%)
Corporate Services	1 000	757	72	7.2%	157	15.7%	329	43.4%	46	6.1%	604	79.7%	1 464	98.3%	(96.9%)
Community and Public Safety	5 300	2 150	314	5.9%	591	11.1%	208	9.7%	727	33.8%	1 840	85.6%	719	54.0%	1.1%
Community & Social Services	5 300	2 150	314	5.9%	591	11.1%	208	9.7%	727	33.8%	1 840	85.6%	719	54.0%	1.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	145	96	-	-	-	-	-	-	-	-	-	-	-	25.3%	-
Planning and Development	115	96	-	-	-	-	-	-	-	-	-	-	-	25.3%	-
Road Transport	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	95 026	128 577	39 736	41.8%	39 755	41.8%	25 542	19.9%	13 501	10.5%	118 535	92.2%	498	97.9%	2 609.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	759	27 968	77	10.2%	6 770	891.9%	1 063	3.8%	187	.7%	8 098	29.0%	90	138.9%	108.1%
Government - operating	92 297	98 065	38 998	42.3%	32 373	35.1%	23 933	24.4%	12 983	13.2%	108 287	110.4%	-	97.1%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 970	2 544	661	33.6%	611	31.0%	546	21.5%	331	13.0%	2 149	84.5%	408	112.3%	(18.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(85 830)	(120 468)	(26 157)	30.5%	(35 502)	41.4%	(27 630)	22.9%	(49 913)	41.4%	(139 202)	115.6%	(25 293)	95.1%	97.3%
Suppliers and employees	(85 760)	(100 026)	(23 902)	27.9%	(32 273)	37.6%	(24 210)	24.2%	(42 308)	42.3%	(122 693)	122.7%	(21 816)	100.0%	93.9%
Finance charges	(70)	(70)	(12)	16.7%	(21)	30.3%	(17)	24.2%	(22)	31.0%	(72)	102.1%	(13)	85.3%	72.4%
Transfers and grants	-	(20 371)	(2 243)	-	(3 207)	-	(3 403)	16.7%	(7 584)	37.2%	(16 437)	80.7%	(3 464)	80.5%	118.9%
Net Cash from/(used) Operating Activities	9 197	8 110	13 579	147.7%	4 253	46.2%	(2 088)	(25.7%)	(36 412)	(449.0%)	(20 667)	(254.8%)	(24 794)	82.1%	46.9%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 055)	(6 359)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(7 055)	(6 359)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(7 055)	(6 359)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 142	1 751	13 579	634.1%	4 253	198.6%	(2 088)	(119.2%)	(36 412)	(2 079.3%)	(20 667)	(1 180.2%)	(24 794)	64.9%	46.9%
Cash/cash equivalents at the year begin:	43 314	-	-	-	13 579	31.4%	17 833	-	15 745	-	-	-	9 324	-	68.9%
Cash/cash equivalents at the year end:	45 456	1 751	13 579	29.9%	17 833	39.2%	15 745	899.1%	(20 667)	(1 180.2%)	(20 667)	(1 180.2%)	(15 471)	64.9%	33.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	52 753	100.0%	52 753	100.0%	-	-	(51 502)	(97.0%)
Total By Income Source	-	-	-	-	-	-	52 753	100.0%	52 753	100.0%	-	-	(51 502)	(97.0%)
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	52 753	100.0%	52 753	100.0%	-	-	(51 502)	(97.0%)
Total By Customer Group	-	-	-	-	-	-	52 753	100.0%	52 753	100.0%	-	-	(51 502)	(97.0%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	758	100.0%	-	-	-	-	-	-	758	4.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	77	10.3%	-	-	669	89.7%	-	-	746	4.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	67	.4%	-	-	-	-	15 049	99.6%	15 116	91.0%
Total	901	5.4%	-	-	669	4.0%	15 049	90.6%	16 619	100.0%

Contact Details

Municipal Manager	Ms Takatso Lebenya	058 718 1036
Financial Manager	Mr HL Lebusa	058 718 1036

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	447 570	447 570	178 487	39.9%	107 952	24.1%	105 563	23.6%	120 632	27.0%	512 634	114.5%	96 812	82.0%	24.6%
Property rates	51 193	51 193	14 850	29.0%	10 828	21.2%	10 926	21.3%	10 911	21.3%	47 516	92.8%	9 092	82.7%	20.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	250 253	250 253	63 199	25.3%	57 038	22.8%	57 235	22.9%	56 751	22.7%	234 223	93.6%	51 509	91.9%	10.2%
Service charges - water revenue	87 317	87 317	19 017	21.8%	23 064	26.4%	21 375	24.5%	18 764	21.5%	82 220	94.2%	22 078	83.3%	(15.0%)
Service charges - sanitation revenue	24 481	24 481	6 388	26.1%	6 445	26.3%	6 493	26.5%	6 506	26.6%	25 833	105.5%	5 878	101.1%	10.7%
Service charges - refuse revenue	16 878	16 878	4 263	25.3%	4 286	25.4%	4 276	25.3%	4 317	25.6%	17 142	101.6%	3 323	101.7%	29.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 301	3 301	551	16.7%	1 816	55.0%	767	23.2%	614	18.6%	3 749	113.6%	1 250	78.0%	(50.8%)
Interest earned - external investments	530	530	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	4 000	4 000	1 526	38.2%	1 543	38.6%	1 529	38.2%	3 658	91.5%	8 256	206.4%	1 402	100.1%	161.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	907	907	203	22.3%	187	20.6%	318	35.1%	338	37.2%	1 045	115.2%	242	101.0%	39.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	705	705	66 220	9 392.9%	-	-	-	-	16 295	2 311.3%	82 515	11 704.2%	-	62.1%	(100.0%)
Other own revenue	8 005	8 005	2 271	28.4%	2 746	34.3%	2 643	33.0%	2 476	30.9%	10 135	126.6%	2 039	108.6%	21.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	573 456	573 456	110 124	19.2%	111 548	19.5%	119 967	20.9%	147 169	25.7%	488 809	85.2%	96 305	70.4%	52.8%
Employee related costs	187 363	187 363	40 520	21.6%	41 892	22.4%	40 380	21.6%	41 488	22.1%	164 281	87.7%	39 325	73.9%	5.5%
Remuneration of councillors	17 412	17 412	4 089	23.5%	4 068	23.4%	4 143	23.8%	4 452	25.6%	16 751	96.2%	3 666	83.0%	21.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 000	24 000	-	-	-	-	-	-	4 183	17.4%	4 183	17.4%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	191 137	191 137	46 337	24.2%	37 996	19.9%	38 507	20.1%	59 853	31.3%	182 693	95.6%	22 851	101.9%	161.9%
Other Materials	47 688	47 688	5 868	12.3%	7 965	16.7%	5 116	10.7%	11 136	23.4%	30 086	63.1%	3 127	-	256.1%
Contracted services	11 540	11 540	2 244	19.4%	3 599	31.2%	5 599	48.5%	5 693	49.3%	17 135	148.5%	3 826	84.3%	48.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	94 317	94 317	11 065	11.7%	16 029	17.0%	26 222	27.8%	20 364	21.6%	73 680	78.1%	23 510	42.5%	(13.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(125 886)	(125 886)	68 364		(3 596)		(14 405)		(26 537)		23 826		507		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(125 886)	(125 886)	68 364		(3 596)		(14 405)		(26 537)		23 826		507		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(125 886)	(125 886)	68 364		(3 596)		(14 405)		(26 537)		23 826		507		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(125 886)	(125 886)	68 364		(3 596)		(14 405)		(26 537)		23 826		507		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(125 886)	(125 886)	68 364		(3 596)		(14 405)		(26 537)		23 826		507		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	-	-	7 114	-	3 946	-	-	-	5 270	-	16 330	-	20 832	37.4%	(74.7%)
National Government	-	-	7 062	-	3 692	-	-	-	5 002	-	15 756	-	20 832	36.6%	(76.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	7 062	-	3 692	-	-	-	5 002	-	15 756	-	20 832	36.6%	(76.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	52	-	254	-	-	-	268	-	574	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	9 104	-	8 880	-	-	-	9 804	-	27 787	-	20 832	38.9%	(52.9%)
Governance and Administration	-	-	343	-	607	-	-	-	359	-	1 310	-	(38)	-	(1 049.4%)
Executive & Council	-	-	12	-	3	-	-	-	117	-	132	-	(107)	-	(209.3%)
Budget & Treasury Office	-	-	42	-	2	-	-	-	29	-	73	-	94	-	(69.2%)
Corporate Services	-	-	289	-	602	-	-	-	214	-	1 105	-	(25)	-	(940.7%)
Community and Public Safety	-	-	435	-	159	-	-	-	1 409	-	2 003	-	1 445	39.6%	(2.5%)
Community & Social Services	-	-	25	-	27	-	-	-	69	-	121	-	-	-	(100.0%)
Sport And Recreation	-	-	390	-	111	-	-	-	1 006	-	1 507	-	1 475	39.8%	(31.8%)
Public Safety	-	-	21	-	21	-	-	-	334	-	375	-	(31)	-	(1 194.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	6 960	-	2 684	-	-	-	1 543	-	11 187	-	1 161	17.7%	32.9%
Planning and Development	-	-	12	-	6	-	-	-	-	-	19	-	3	2.0%	(100.0%)
Road Transport	-	-	6 948	-	2 678	-	-	-	1 543	-	11 168	-	1 157	18.6%	33.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	1 365	-	5 430	-	-	-	6 492	-	13 287	-	18 264	54.6%	(64.5%)
Electricity	-	-	533	-	663	-	-	-	3 322	-	4 518	-	10	22.8%	33 147.1%
Water	-	-	409	-	1 113	-	-	-	790	-	2 312	-	18 585	127.9%	(95.8%)
Waste Water Management	-	-	350	-	3 604	-	-	-	2 111	-	6 065	-	(331)	-	(738.2%)
Waste Management	-	-	73	-	50	-	-	-	269	-	392	-	-	5.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	625 413	625 413	179 892	28.8%	182 615	29.2%	168 827	27.0%	128 165	20.5%	659 498	105.4%	102 141	91.6%	25.5%
Property rates, penalties and collection charges	40 956	40 956	12 090	29.5%	8 161	19.9%	9 039	22.1%	8 418	20.6%	37 708	92.1%	8 103	72.8%	3.9%
Service charges	303 564	303 564	68 733	22.6%	73 282	24.1%	73 784	24.3%	80 038	26.4%	295 837	97.5%	67 236	81.7%	19.0%
Other revenue	11 714	11 714	28 036	239.3%	35 065	299.3%	13 553	115.7%	33 499	286.0%	110 153	940.4%	26 061	288.2%	28.5%
Government - operating	171 728	171 728	70 732	41.2%	55 079	32.1%	47 668	27.8%	-	-	173 479	101.0%	-	118.3%	-
Government - capital	91 938	91 938	-	-	10 660	11.6%	24 413	26.6%	5 902	6.4%	40 975	44.6%	377	65.3%	1 465.1%
Interest	5 513	5 513	300	5.4%	368	6.7%	370	6.7%	308	5.6%	1 346	24.4%	364	24.2%	(15.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(528 819)	(528 819)	(168 053)	31.8%	(136 843)	25.9%	(147 963)	28.0%	(150 649)	28.5%	(603 507)	114.1%	(116 218)	108.6%	29.6%
Suppliers and employees	(528 819)	(528 819)	(168 053)	31.8%	(136 843)	25.9%	(147 963)	28.0%	(150 649)	28.5%	(603 507)	114.1%	(116 218)	109.8%	29.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	96 594	96 594	11 839	12.3%	45 772	47.4%	20 863	21.6%	(22 484)	(23.3%)	55 991	58.0%	(14 077)	45.8%	59.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(101 399)	(101 399)	(9 107)	9.0%	(2 986)	2.9%	(14 471)	14.3%	(18 311)	18.1%	(44 875)	44.3%	(30 016)	-	(39.0%)
Capital assets	(101 399)	(101 399)	(9 107)	9.0%	(2 986)	2.9%	(14 471)	14.3%	(18 311)	18.1%	(44 875)	44.3%	(30 016)	-	(39.0%)
Net Cash from/(used) Investing Activities	(101 399)	(101 399)	(9 107)	9.0%	(2 986)	2.9%	(14 471)	14.3%	(18 311)	18.1%	(44 875)	44.3%	(30 016)	-	(39.0%)
Cash Flow from Financing Activities															
Receipts	-	-	31 000	-	2 000	-	24 000	-	53 000	-	110 000	-	33 167	-	59.8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	31 000	-	2 000	-	24 000	-	53 000	-	110 000	-	33 167	-	59.8%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(35 000)	-	(33 085)	-	(42 000)	-	-	-	(110 085)	-	(5 000)	-	(100.0%)
Repayment of borrowing	-	-	(35 000)	-	(33 085)	-	(42 000)	-	-	-	(110 085)	-	(5 000)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(4 000)	-	(31 085)	-	(18 000)	-	53 000	-	(85)	-	28 167	-	88.2%
Net Increase/(Decrease) in cash held	(4 805)	(4 805)	(1 268)	26.4%	11 701	(243.5%)	(11 607)	241.6%	12 205	(254.0%)	11 031	(229.6%)	(15 926)	3.1%	(176.6%)
Cash/cash equivalents at the year begin:	-	-	6 677	-	5 408	-	17 110	-	5 503	-	6 677	-	22 603	100.0%	(75.7%)
Cash/cash equivalents at the year end:	(4 805)	(4 805)	5 408	(112.6%)	17 110	(356.1%)	5 503	(114.5%)	17 708	(368.5%)	17 708	(368.5%)	6 677	3.6%	165.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 177	3.3%	4 001	2.5%	3 420	2.2%	144 310	92.0%	156 908	46.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 304	32.0%	1 114	3.8%	697	2.4%	17 984	61.8%	29 099	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 378	8.8%	958	3.5%	704	2.6%	23 087	85.1%	27 127	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 522	3.9%	958	2.4%	866	2.2%	36 110	91.5%	39 457	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 013	3.8%	630	2.4%	572	2.1%	24 433	91.7%	26 647	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 291	3.2%	1 449	3.5%	1 412	3.5%	36 767	89.9%	40 919	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	565	3.8%	255	1.7%	394	2.6%	13 738	91.9%	14 951	4.5%	-	-	-	-
Total By Income Source	21 249	6.3%	9 364	2.8%	8 065	2.4%	296 430	88.5%	335 109	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 937	38.1%	290	5.7%	225	4.4%	2 633	51.8%	5 086	1.5%	-	-	-	-
Commercial	8 315	43.0%	941	4.9%	513	2.7%	9 564	49.5%	19 333	5.8%	-	-	-	-
Households	8 728	4.5%	6 021	3.1%	5 268	2.7%	175 922	89.8%	195 939	58.5%	-	-	-	-
Other	2 269	2.0%	2 112	1.8%	2 059	1.8%	108 310	94.4%	114 750	34.2%	-	-	-	-
Total By Customer Group	21 249	6.3%	9 364	2.8%	8 065	2.4%	296 430	88.5%	335 109	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	25 678	100.0%	-	-	-	-	-	-	25 678	42.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	800	100.0%	-	-	-	-	-	-	800	1.3%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 590	10.7%	279	.8%	251	.8%	29 306	87.7%	33 426	55.8%
Total	30 068	50.2%	279	.5%	251	.4%	29 306	48.9%	59 904	100.0%

Contact Details

Municipal Manager	MS Mqwathi	056 216 9100
Financial Manager	Mr M Mokoena	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	483 685	484 547	144 122	29.8%	67 059	13.9%	161 171	33.3%	74 965	15.5%	447 318	92.3%	130 084	125.6%	(42.4%)
Property rates	51 297	51 297	15 872	30.9%	(812)	(1.6%)	14 874	29.0%	15 192	29.6%	45 127	88.0%	10 963	88.5%	38.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	145 557	145 557	38 448	26.4%	13 487	9.3%	55 376	38.0%	16 293	11.2%	123 605	84.9%	29 633	110.6%	(45.0%)
Service charges - water revenue	40 111	40 211	(5 601)	(14.0%)	42 971	107.1%	11 670	29.0%	13 028	32.4%	62 068	154.4%	69 592	376.8%	(81.3%)
Service charges - sanitation revenue	37 057	37 057	8 581	23.2%	2 882	7.8%	8 311	22.4%	8 447	22.8%	28 221	76.2%	2 233	78.6%	278.2%
Service charges - refuse revenue	35 148	35 148	8 084	23.0%	2 696	7.7%	8 041	22.9%	8 009	22.8%	26 830	76.3%	7 378	104.0%	8.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 420	1 951	1 770	124.7%	(96)	(6.7%)	191	9.8%	550	28.2%	2 416	123.8%	68	17.9%	706.9%
Interest earned - external investments	2 757	1 757	230	8.4%	12	.4%	173	9.8%	479	27.3%	895	50.9%	497	87.6%	(3.6%)
Interest earned - outstanding debtors	2 500	2 500	9 612	384.5%	5 430	217.2%	10 277	411.1%	10 399	416.0%	35 717	1 428.7%	9 055	1 257.4%	14.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 000	1 400	228	22.8%	(20)	(2.0%)	224	16.0%	223	15.9%	655	46.8%	230	113.2%	(3.0%)
Licences and permits	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	163 765	163 765	66 357	40.5%	300	.2%	51 620	31.5%	1 747	1.1%	120 024	73.3%	-	92.3%	(100.0%)
Other own revenue	3 074	3 905	541	17.6%	208	6.8%	413	10.6%	598	15.3%	1 760	45.1%	435	203.4%	37.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	587 461	587 461	120 461	20.5%	69 728	11.9%	81 428	13.9%	121 565	20.7%	393 181	66.9%	144 594	106.5%	(15.9%)
Employee related costs	138 928	145 144	44 853	32.3%	44 347	31.9%	44 018	30.3%	43 557	30.0%	176 775	121.8%	42 773	130.7%	1.8%
Remuneration of councillors	10 442	10 442	2 529	24.2%	2 529	24.2%	2 529	24.2%	3 122	29.9%	10 709	102.6%	2 592	103.9%	20.4%
Debt impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	95 000	95 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 000	3 000	1 700	56.7%	(823)	(27.4%)	213	7.1%	(330)	(11.0%)	760	25.3%	800	137.9%	(141.2%)
Bulk purchases	163 401	163 401	39 281	24.0%	7 539	4.6%	18 647	11.4%	4 663	2.9%	70 130	42.9%	38 771	98.4%	(88.0%)
Other Materials	10 100	10 099	5 173	51.2%	1 858	18.4%	2 065	20.4%	1 958	19.4%	11 054	109.5%	4 441	-	(55.9%)
Contracted services	15 300	15 781	492	3.2%	448	2.9%	606	3.8%	178	1.1%	1 723	10.9%	468	17.6%	(62.0%)
Transfers and grants	38 526	38 526	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	72 764	66 067	26 433	36.3%	13 829	19.0%	13 351	20.2%	68 417	103.6%	122 030	184.7%	54 748	175.9%	25.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(103 776)	(102 914)	23 661		(2 668)		79 743		(46 600)		54 136		(14 509)		
Transfers recognised - capital	44 881	47 252	-	-	-	-	37 907	80.2%	22 734	48.1%	60 641	128.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(58 895)	(55 662)	23 661		(2 668)		117 649		(23 865)		114 777		(14 509)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(58 895)	(55 662)	23 661		(2 668)		117 649		(23 865)		114 777		(14 509)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(58 895)	(55 662)	23 661		(2 668)		117 649		(23 865)		114 777		(14 509)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(58 895)	(55 662)	23 661		(2 668)		117 649		(23 865)		114 777		(14 509)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	66 692	67 672	14 278	21.4%	10 984	16.5%	19 831	29.3%	14 921	22.0%	60 014	88.7%	38 449	84.7%	(61.2%)
National Government	44 882	47 252	11 902	26.5%	8 190	18.2%	15 905	33.7%	12 207	25.8%	48 203	102.0%	38 449	90.4%	(68.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 882	47 252	11 902	26.5%	8 190	18.2%	15 905	33.7%	12 207	25.8%	48 203	102.0%	38 449	90.4%	(68.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 810	20 420	2 376	10.9%	2 794	12.8%	3 927	19.2%	2 714	13.3%	11 810	57.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 692	67 672	14 278	21.4%	10 984	16.5%	19 831	29.3%	14 921	22.0%	60 014	88.7%	38 449	84.7%	(61.2%)
Governance and Administration	7 500	2 500	396	5.3%	163	2.2%	172	6.9%	218	8.7%	948	37.9%	209	18.8%	4.2%
Executive & Council	5 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	1 000	375	18.8%	117	5.8%	133	13.3%	116	11.6%	741	74.1%	-	-	(100.0%)
Corporate Services	-	-	21	-	46	-	39	-	102	-	208	-	209	-	(51.3%)
Community and Public Safety	12 241	12 398	900	7.4%	2 782	22.7%	5 102	41.2%	147	1.2%	8 931	72.0%	3 440	95.5%	(95.7%)
Community & Social Services	6 000	-	-	-	364	6.1%	-	-	-	-	364	-	-	-	-
Sport And Recreation	5 981	8 488	900	15.1%	831	13.9%	5 102	60.1%	147	1.7%	6 980	82.2%	3 440	95.5%	(95.7%)
Public Safety	260	3 910	-	-	1 587	610.2%	-	-	-	-	1 587	40.6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 878	1 661	162	5.6%	149	5.2%	459	27.7%	656	39.5%	1 427	85.9%	5 549	104.7%	(88.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 878	1 661	162	5.6%	149	5.2%	459	27.7%	656	39.5%	1 427	85.9%	5 549	104.7%	(88.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 079	49 119	12 819	30.5%	7 890	18.7%	14 098	28.7%	13 901	28.3%	48 708	99.2%	29 251	83.0%	(52.5%)
Electricity	8 000	13 960	1 609	20.1%	1 547	19.3%	3 139	22.5%	2 044	14.6%	8 338	59.7%	7 023	99.3%	(70.9%)
Water	12 676	21 290	5 863	46.3%	2 884	22.8%	4 040	19.0%	8 259	38.8%	21 045	98.8%	3 549	80.1%	132.7%
Waste Water Management	12 100	13 218	5 348	44.2%	3 459	28.6%	6 919	52.3%	3 599	27.2%	19 325	146.2%	18 678	75.4%	(80.7%)
Waste Management	9 303	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 994	1 994	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	449 276	451 258	140 994	31.4%	70 436	15.7%	154 831	34.3%	71 269	15.8%	437 530	97.0%	51 047	102.4%	39.6%
Property rates, penalties and collection charges	38 473	38 473	7 960	20.7%	11 218	29.2%	11 468	29.8%	9 174	23.8%	39 820	103.5%	7 784	100.7%	17.9%
Service charges	193 405	194 016	38 819	20.1%	37 192	19.2%	43 270	22.3%	47 310	24.4%	166 591	85.9%	33 644	97.0%	40.6%
Other revenue	4 121	4 121	9 089	220.6%	12 974	314.8%	10 809	262.3%	8 661	210.2%	41 533	1 008.0%	9 090	2 074.6%	(4.7%)
Government - operating	163 765	163 765	66 357	40.5%	300	.2%	54 747	33.4%	1 411	.9%	122 815	75.0%	-	93.2%	(100.0%)
Government - capital	44 881	47 252	17 549	39.1%	7 371	16.4%	33 332	70.5%	2 794	5.9%	61 046	129.2%	-	76.0%	(100.0%)
Interest	4 632	3 632	1 220	26.3%	1 382	29.8%	1 204	33.2%	1 919	52.8%	5 725	157.6%	530	44.8%	262.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(422 290)	(425 550)	(124 908)	29.6%	(76 632)	18.1%	(103 404)	24.3%	(69 991)	16.4%	(374 935)	88.1%	(85 067)	102.5%	(17.7%)
Suppliers and employees	(383 764)	(391 024)	(124 908)	32.5%	(76 632)	20.0%	(103 404)	26.4%	(69 991)	17.9%	(374 935)	95.9%	(85 067)	107.9%	(17.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(38 526)	(34 526)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 986	25 708	16 086	59.6%	(6 197)	(23.0%)	51 427	200.0%	1 278	5.0%	62 595	243.5%	(34 020)	101.2%	(103.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 691)	(67 672)	(18 678)	28.0%	(6 870)	10.3%	(15 728)	23.2%	(23 911)	35.3%	(65 187)	96.3%	(33 614)	84.9%	(28.9%)
Capital assets	(66 691)	(67 672)	(18 678)	28.0%	(6 870)	10.3%	(15 728)	23.2%	(23 911)	35.3%	(65 187)	96.3%	(33 614)	84.9%	(28.9%)
Net Cash from/(used) Investing Activities	(66 691)	(67 672)	(18 678)	28.0%	(6 870)	10.3%	(15 728)	23.2%	(23 911)	35.3%	(65 187)	96.3%	(33 614)	84.9%	(28.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	(3 000)	(800)	26.7%	(800)	26.7%	(800)	26.7%	(800)	26.7%	(3 200)	106.7%	(800)	137.9%	-
Repayment of borrowing	(3 000)	(3 000)	(800)	26.7%	(800)	26.7%	(800)	26.7%	(800)	26.7%	(3 200)	106.7%	(800)	137.9%	-
Net Cash from/(used) Financing Activities	(3 000)	(3 000)	(800)	26.7%	(800)	26.7%	(800)	26.7%	(800)	26.7%	(3 200)	106.7%	(800)	(129.0%)	-
Net Increase/(Decrease) in cash held	(42 705)	(44 964)	(3 391)	7.9%	(13 867)	32.5%	34 899	(77.6%)	(23 433)	52.1%	(5 792)	12.9%	(68 434)	80.4%	(65.8%)
Cash/cash equivalents at the year begin:	46 315	46 315	14 437	31.2%	11 045	23.8%	(2 821)	(6.1%)	32 078	69.3%	14 437	31.2%	82 871	100.7%	(61.3%)
Cash/cash equivalents at the year end:	3 610	1 351	11 045	306.0%	(2 821)	(78.1%)	32 078	2 375.2%	8 645	640.1%	8 645	640.1%	14 437	231.2%	(40.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 812	2.7%	3 888	2.2%	12 688	7.0%	159 087	88.1%	180 476	29.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 408	8.9%	5 769	4.5%	3 265	2.5%	108 147	84.1%	128 589	20.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 424	6.4%	3 005	4.4%	2 375	3.4%	59 030	85.8%	68 833	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 557	3.5%	2 061	2.8%	2 163	2.9%	67 118	90.8%	73 901	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 284	3.2%	1 982	2.7%	1 878	2.6%	65 967	91.5%	72 111	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 614	3.5%	3 222	3.1%	3 048	3.0%	93 245	90.4%	103 129	16.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 599	(35.5%)	53	(.5%)	61	(.6%)	(13 853)	136.6%	(10 140)	(1.6%)	-	-	-	-
Total By Income Source	32 699	5.3%	19 981	3.2%	25 478	4.1%	538 742	87.3%	616 899	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 108	14.6%	1 762	8.3%	1 231	5.8%	15 247	71.4%	21 348	3.5%	-	-	-	-
Commercial	7 479	10.3%	4 447	6.1%	2 239	3.1%	58 221	80.4%	72 387	11.7%	-	-	-	-
Households	17 257	3.6%	12 775	2.7%	21 019	4.4%	428 726	89.4%	479 777	77.8%	-	-	-	-
Other	4 855	11.2%	997	2.3%	988	2.3%	36 547	84.2%	43 387	7.0%	-	-	-	-
Total By Customer Group	32 699	5.3%	19 981	3.2%	25 478	4.1%	538 742	87.3%	616 899	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 149	6.5%	-	-	31 845	8.2%	329 218	85.2%	386 212	87.8%
Bulk Water	1 408	100.0%	-	-	-	-	-	-	1 408	.3%
PAYE deductions	1 928	9.6%	2 319	11.5%	2 203	11.0%	13 638	67.9%	20 087	4.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 146	100.0%	-	-	-	-	-	-	2 146	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 383	59.8%	1 417	5.9%	1 136	4.7%	7 119	29.6%	24 055	5.5%
Auditor-General	296	4.9%	481	8.0%	109	1.8%	5 120	85.2%	6 006	1.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	45 310	10.3%	4 217	1.0%	35 293	8.0%	355 094	80.7%	439 914	100.0%

Contact Details

Municipal Manager	Adv T Mokoena	056 816 2703
Financial Manager	Mr L Leeuw	056 816 2752

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	828 986	829 295	214 581	25.9%	190 115	22.9%	146 227	17.6%	206 229	24.9%	757 151	91.3%	126 225	93.8%	63.4%
Property rates	102 114	111 014	35 243	34.5%	26 495	25.9%	27 411	24.7%	26 350	23.7%	115 499	104.0%	24 084	110.0%	9.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 951	219 951	49 428	22.5%	44 081	20.0%	38 771	17.6%	55 798	25.4%	188 078	85.5%	40 375	86.1%	38.2%
Service charges - water revenue	276 185	273 185	57 928	21.0%	60 562	21.9%	56 871	20.8%	72 329	26.5%	247 691	90.7%	41 848	96.9%	72.8%
Service charges - sanitation revenue	22 837	22 837	5 427	23.8%	4 927	21.6%	6 328	27.7%	5 371	23.5%	22 052	96.6%	5 189	82.6%	3.5%
Service charges - refuse revenue	39 978	39 978	7 316	18.3%	8 012	20.0%	8 021	20.1%	8 044	20.1%	31 393	78.5%	7 566	82.1%	6.3%
Service charges - other	9 136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 002	5 002	1 141	22.8%	1 316	26.3%	976	19.5%	1 115	22.3%	4 549	90.9%	618	89.8%	80.5%
Interest earned - external investments	2 400	1 300	459	19.1%	331	13.8%	358	27.5%	285	21.9%	1 434	110.3%	210	80.4%	35.5%
Interest earned - outstanding debtors	18 600	15 300	6 219	33.4%	2 955	15.9%	2 752	18.0%	3 166	20.7%	15 092	98.6%	5 408	113.6%	(41.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 023	5 023	824	16.4%	460	9.2%	395	7.9%	394	7.8%	2 074	41.3%	789	85.2%	(50.0%)
Licences and permits	172	172	36	20.9%	26	14.9%	35	20.3%	44	25.8%	141	81.9%	33	80.3%	36.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 259	116 282	48 175	40.7%	38 739	32.8%	2 061	1.8%	28 451	24.5%	117 425	101.0%	(2 352)	98.8%	(1 309.7%)
Other own revenue	4 329	14 251	2 383	55.1%	2 211	51.1%	2 249	15.8%	4 332	30.4%	11 175	78.4%	2 454	228.9%	76.5%
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	548	11.0%	548	11.0%	3	2.6%	20 732.2%
Operating Expenditure	868 506	879 110	120 593	13.9%	171 612	19.8%	265 378	30.2%	172 582	19.6%	730 165	83.1%	145 971	73.4%	18.2%
Employee related costs	207 771	196 010	39 105	18.8%	37 940	18.3%	43 601	22.2%	53 247	27.2%	173 893	88.7%	42 622	97.5%	24.9%
Remuneration of councillors	14 685	14 685	3 305	22.5%	3 392	23.1%	3 391	23.1%	3 708	25.2%	13 796	93.9%	3 782	97.8%	(2.0%)
Debt impairment	64 300	64 300	16 075	25.0%	16 075	25.0%	16 075	25.0%	16 075	25.0%	64 300	100.0%	12 000	100.0%	34.0%
Depreciation and asset impairment	62 640	50 221	-	-	-	-	43 156	85.9%	14 287	28.4%	57 443	114.4%	-	-	(100.0%)
Finance charges	3 034	3 861	-	-	-	-	645	16.7%	1 102	28.5%	1 747	45.2%	-	-	(100.0%)
Bulk purchases	318 550	318 550	44 665	14.0%	73 543	23.1%	81 974	25.7%	46 541	14.6%	246 723	77.5%	57 005	75.3%	(18.4%)
Other Materials	30 685	27 232	825	2.7%	4 554	14.8%	5 853	21.5%	8 458	31.1%	19 690	72.3%	7 797	35.1%	8.5%
Contracted services	29 660	87 646	5 190	17.5%	11 640	39.2%	50 511	57.6%	5 275	6.0%	72 616	82.9%	3 029	82.3%	74.2%
Transfers and grants	40 388	31 757	-	-	-	-	4 050	12.8%	5 849	18.4%	9 899	31.2%	-	-	(100.0%)
Other expenditure	96 792	84 847	11 429	11.8%	24 468	25.3%	16 122	19.0%	17 632	20.8%	69 651	82.1%	19 740	97.8%	(10.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	407	-	407	-	(5)	-	(9 141.5%)
Surplus/(Deficit)	(39 520)	(49 815)	93 987		18 503		(119 151)		33 646		26 986		(19 746)		
Transfers recognised - capital	60 731	52 708	-	-	-	-	-	-	-	-	-	-	-	4.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 211	2 893	93 987		18 503		(119 151)		33 646		26 986		(19 746)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 211	2 893	93 987		18 503		(119 151)		33 646		26 986		(19 746)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 211	2 893	93 987		18 503		(119 151)		33 646		26 986		(19 746)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 211	2 893	93 987		18 503		(119 151)		33 646		26 986		(19 746)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	136 861	78 265	4 592	3.4%	7 963	5.8%	14 109	18.0%	18 470	23.6%	45 135	57.7%	24 577	43.3%	(24.8%)
National Government	75 731	66 042	4 348	5.7%	7 825	10.3%	14 093	21.3%	17 933	27.2%	44 199	66.9%	22 698	55.9%	(21.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 731	66 042	4 348	5.7%	7 825	10.3%	14 093	21.3%	17 933	27.2%	44 199	66.9%	22 698	55.9%	(21.0%)
Borrowing	45 400	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 730	5 223	244	1.6%	138	.9%	16	.3%	537	10.3%	936	17.9%	1 878	44.9%	(71.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	136 861	78 265	4 592	3.4%	7 963	5.8%	14 109	18.0%	18 470	23.6%	45 135	57.7%	24 577	43.3%	(24.8%)
Governance and Administration	24 400	15 568	3	-	138	.6%	(109)	(.7%)	489	3.1%	520	3.3%	1 878	45.4%	(74.0%)
Executive & Council	1 700	538	3	.2%	-	-	(0)	(.1%)	469	87.2%	471	87.6%	-	126.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	1 878	43.1%	(100.0%)
Corporate Services	22 700	15 030	-	-	138	.6%	(109)	(.7%)	20	.1%	49	.3%	-	-	(100.0%)
Community and Public Safety	12 692	100	-	-	-	-	46	46.4%	-	-	46	46.4%	-	17.0%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	61.3%	-
Sport And Recreation	12 692	100	-	-	-	-	46	46.4%	-	-	46	46.4%	-	16.1%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 700	7 000	-	-	-	-	-	-	-	-	-	-	-	11.2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 700	7 000	-	-	-	-	-	-	-	-	-	-	-	11.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	61 069	55 597	4 589	7.5%	7 825	12.8%	14 172	25.5%	17 982	32.3%	44 568	80.2%	22 698	49.0%	(20.8%)
Electricity	17 200	11 275	4 589	26.7%	1 003	5.8%	578	5.1%	861	7.6%	7 031	62.4%	9 647	52.7%	(91.1%)
Water	15 200	4 010	-	-	2 610	17.2%	1 329	33.1%	1 316	32.8%	5 254	131.0%	904	26.6%	45.5%
Waste Water Management	27 619	40 262	-	-	4 213	15.3%	12 226	30.4%	15 805	39.3%	32 244	80.1%	12 147	56.1%	30.1%
Waste Management	1 050	50	-	-	-	-	38	76.8%	-	-	38	76.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	832 648	814 433	194 435	23.4%	165 169	19.8%	171 673	21.1%	168 467	20.7%	699 743	85.9%	117 498	107.2%	43.4%
Property rates, penalties and collection charges	93 902	97 692	22 677	24.1%	23 565	25.1%	22 492	23.0%	21 256	21.8%	89 991	92.1%	20 160	121.3%	5.4%
Service charges	527 263	511 911	91 865	17.4%	98 344	18.7%	102 665	20.1%	114 023	22.3%	406 897	79.5%	85 376	109.9%	33.6%
Other revenue	13 353	20 770	10 554	79.0%	6 630	49.7%	10 042	48.4%	2 764	13.3%	29 990	144.4%	10 898	134.4%	(74.6%)
Government - operating	118 259	117 948	49 412	41.8%	35 630	30.1%	1 406	1.2%	29 815	25.3%	116 263	98.6%	360	120.9%	8 181.8%
Government - capital	60 731	51 042	18 844	31.0%	-	-	34 295	67.2%	-	-	53 139	104.1%	-	61.7%	-
Interest	19 140	15 070	1 083	5.7%	1 000	5.2%	773	5.1%	608	4.0%	3 463	23.0%	704	136.0%	(13.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(708 110)	(732 809)	(185 189)	26.2%	(143 865)	20.3%	(172 703)	23.6%	(139 790)	19.1%	(641 547)	87.5%	(70 516)	113.3%	98.2%
Suppliers and employees	(664 687)	(700 277)	(181 180)	27.3%	(137 902)	20.7%	(166 826)	23.8%	(133 494)	19.1%	(619 402)	88.5%	(62 183)	118.1%	114.7%
Finance charges	(3 034)	(774)	-	-	(347)	11.4%	-	-	(322)	41.6%	(670)	86.5%	(401)	65.3%	(19.7%)
Transfers and grants	(40 389)	(31 757)	(4 009)	9.9%	(5 615)	13.9%	(5 877)	18.5%	(5 974)	18.8%	(21 476)	67.6%	(7 932)	63.8%	(24.7%)
Net Cash from/(used) Operating Activities	124 538	81 624	9 247	7.4%	21 304	17.1%	(1 030)	(1.3%)	28 677	35.1%	58 196	71.3%	46 982	61.0%	(39.0%)
Cash Flow from Investing Activities															
Receipts	5 000	5 000	-	-	-	-	-	-	548	11.0%	548	11.0%	2	-	23 937.9%
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	-	-	548	11.0%	548	11.0%	2	-	23 937.9%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(136 861)	(78 265)	(6 580)	4.8%	(429)	.3%	(14 109)	18.0%	(18 565)	23.7%	(39 684)	50.7%	(24 577)	55.4%	(24.5%)
Capital assets	(136 861)	(78 265)	(6 580)	4.8%	(429)	.3%	(14 109)	18.0%	(18 565)	23.7%	(39 684)	50.7%	(24 577)	55.4%	(24.5%)
Net Cash from/(used) Investing Activities	(131 861)	(73 265)	(6 580)	5.0%	(429)	.3%	(14 109)	19.3%	(18 017)	24.6%	(39 135)	53.4%	(24 574)	58.3%	(26.7%)
Cash Flow from Financing Activities															
Receipts	45 400	7 000	729	1.6%	571	1.3%	532	7.6%	616	8.8%	2 448	35.0%	353	67.4%	74.3%
Short term loans	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	729	-	571	-	532	-	616	-	2 448	-	353	67.4%	74.3%
Payments	(6 019)	(2 319)	-	-	-	-	-	-	-	-	-	-	(2 369)	23.4%	(100.0%)
Repayment of borrowing	(6 019)	(2 319)	-	-	-	-	-	-	-	-	-	-	(2 369)	23.4%	(100.0%)
Net Cash from/(used) Financing Activities	39 381	4 681	729	1.9%	571	1.5%	532	11.4%	616	13.2%	2 448	52.3%	(2 016)	17.8%	(130.6%)
Net Increase/(Decrease) in cash held	32 058	13 040	3 395	10.6%	21 446	66.9%	(14 608)	(112.0%)	11 276	86.5%	21 509	164.9%	20 392	33.7%	(44.7%)
Cash/cash equivalents at the year begin:	(30 141)	26 129	(9 191)	30.5%	(5 796)	19.2%	15 650	59.9%	1 042	4.0%	(9 191)	(35.2%)	(29 583)	54.5%	(103.5%)
Cash/cash equivalents at the year end:	1 917	39 169	(5 796)	(302.4%)	15 650	816.4%	1 042	2.7%	12 318	31.4%	12 318	31.4%	(9 191)	27.9%	(234.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 651	8.2%	16 702	4.0%	9 401	2.2%	360 053	85.6%	420 808	54.3%	4 281	1.0%	29 064	6.0%
Trade and Other Receivables from Exchange Transactions - Electricity	12 562	21.7%	9 317	16.1%	2 418	4.2%	33 561	58.0%	57 858	7.5%	2 350	4.1%	13 246	22.0%
Receivables from Non-exchange Transactions - Property Rates	6 802	9.6%	4 557	6.4%	2 970	4.2%	56 435	79.8%	70 764	9.1%	9 206	13.0%	21 991	31.0%
Receivables from Exchange Transactions - Waste Water Management	1 486	5.5%	1 003	3.7%	694	2.6%	23 797	88.2%	26 980	3.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 047	5.9%	1 441	4.2%	1 033	3.0%	30 160	87.0%	34 682	4.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 092	1.1%	1 057	1.1%	972	1.0%	96 880	96.9%	100 001	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 929	4.6%	554	.9%	476	.8%	59 242	93.7%	63 201	8.2%	-	-	-	-
Total By Income Source	61 570	8.0%	34 631	4.5%	17 964	2.3%	660 128	85.3%	774 293	100.0%	15 836	2.0%	64 300	8.0%
Debtors Age Analysis By Customer Group														
Organs of State	990	5.5%	5 260	29.4%	546	3.1%	11 071	62.0%	17 867	2.3%	-	-	-	-
Commercial	33 425	31.7%	13 551	12.9%	5 421	5.1%	52 878	50.2%	105 275	13.6%	-	-	-	-
Households	27 155	4.2%	15 820	2.4%	11 997	1.8%	596 179	91.6%	651 150	84.1%	15 836	2.4%	64 300	9.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	61 570	8.0%	34 631	4.5%	17 964	2.3%	660 128	85.3%	774 293	100.0%	15 836	2.0%	64 300	8.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	3 172	100.0%	3 172	4.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 996	2.8%	13 516	18.7%	57	.1%	56 718	78.5%	72 287	95.7%
Auditor-General	100	100.0%	-	-	-	-	-	-	100	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 096	2.8%	13 516	17.9%	57	.1%	59 890	79.3%	75 559	100.0%

Contact Details

Municipal Manager	Mr S M Molala	016 976 8313
Financial Manager	Mr A Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	154 253	162 621	23 254	15.1%	23 663	15.3%	23 132	14.2%	21 324	13.1%	91 373	56.2%	19 025	64.3%	12.1%
Property rates	16 040	16 449	5 339	33.3%	5 336	33.3%	5 308	32.3%	5 223	31.7%	21 205	128.9%	4 970	56.2%	5.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 032	13 905	4 824	30.1%	8 535	53.2%	8 033	57.8%	6 553	47.1%	27 945	201.0%	3 207	107.1%	104.3%
Service charges - sanitation revenue	13 328	11 560	2 770	20.8%	4 158	31.2%	4 192	36.3%	4 196	36.3%	15 317	132.5%	2 565	159.1%	63.6%
Service charges - refuse revenue	15 868	13 763	2 011	12.7%	3 018	19.0%	3 045	22.1%	3 051	22.2%	11 125	80.8%	2 321	93.4%	31.5%
Service charges - other	-	-	7 322	-	913	-	-	-	758	-	8 993	-	5 614	1 907.5%	(86.5%)
Rental of facilities and equipment	-	212	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	450	546	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	2 851	17 625	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 180	3 180	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	79 412	80 239	-	-	-	-	-	-	-	-	-	-	-	37.4%	-
Other own revenue	7 092	5 142	989	13.9%	1 702	24.0%	2 554	49.7%	1 543	30.0%	6 788	132.0%	348	130.4%	343.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	162 731	207 905	19 041	11.7%	18 885	11.6%	25 127	12.1%	23 596	11.3%	86 648	41.7%	28 473	86.7%	(17.1%)
Employee related costs	72 820	74 135	7 281	10.0%	7 145	9.8%	7 702	10.4%	7 579	10.2%	29 707	40.1%	6 598	49.6%	14.9%
Remuneration of councillors	4 926	4 926	-	-	-	-	-	-	-	-	-	-	-	16.8%	-
Debt impairment	3 308	3 308	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 201	1 201	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	255	5 990	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	12 443	5 000	3 145	25.3%	4 351	35.0%	4 255	85.1%	5 611	112.2%	17 362	347.2%	6 246	159.3%	(10.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 717	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	15 000	8 500	-	-	-	-	-	-	-	-	-	-	-	2.8%	-
Other expenditure	50 062	94 677	8 615	17.2%	7 390	14.8%	13 169	13.9%	10 406	11.0%	39 580	41.8%	8 142	151.9%	27.8%
Loss on disposal of PPE	-	10 169	-	-	-	-	-	-	-	-	-	-	7 487	-	(100.0%)
Surplus/(Deficit)	(8 478)	(45 284)	4 213		4 778		(1 995)		(2 272)		4 725		(9 448)		
Transfers recognised - capital	51 718	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 240	(45 284)	4 213		4 778		(1 995)		(2 272)		4 725		(9 448)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 240	(45 284)	4 213		4 778		(1 995)		(2 272)		4 725		(9 448)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 240	(45 284)	4 213		4 778		(1 995)		(2 272)		4 725		(9 448)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 240	(45 284)	4 213		4 778		(1 995)		(2 272)		4 725		(9 448)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	43 017	38 299	11 884	27.6%	2 900	6.7%	3 002	7.8%	-	-	17 786	46.4%	2 928	59.3%	(100.0%)
National Government	30 400	25 772	10 361	34.1%	2 436	8.0%	2 253	8.7%	-	-	15 050	58.4%	2 396	61.0%	(100.0%)
Provincial Government	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 400	25 772	10 361	33.0%	2 436	7.8%	2 253	8.7%	-	-	15 050	58.4%	2 396	61.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 617	12 528	1 523	13.1%	464	4.0%	750	6.0%	-	-	2 736	21.8%	532	53.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 017	38 299	11 884	27.6%	2 900	6.7%	3 002	7.8%	-	-	17 786	46.4%	2 928	59.3%	(100.0%)
Governance and Administration	6 457	9 379	188	2.9%	464	7.2%	750	8.0%	-	-	1 401	14.9%	22	17.8%	(100.0%)
Executive & Council	2 255	2 793	185	8.2%	-	-	-	-	-	-	185	6.6%	22	17.6%	(100.0%)
Budget & Treasury Office	177	108	3	1.5%	464	261.7%	-	-	-	-	466	431.7%	-	-	-
Corporate Services	4 025	6 478	-	-	-	-	750	11.6%	-	-	750	11.6%	-	-	-
Community and Public Safety	26 366	5 956	3 135	11.9%	620	2.4%	231	3.9%	-	-	3 986	66.9%	939	49.6%	(100.0%)
Community & Social Services	9 666	1 195	354	3.7%	35	.4%	231	19.3%	-	-	620	51.9%	-	37.5%	-
Sport And Recreation	-	3 212	1 473	-	586	-	-	-	-	-	2 059	64.1%	939	58.1%	(100.0%)
Public Safety	16 700	1 549	1 307	7.8%	-	-	-	-	-	-	1 307	84.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 519	6 182	1 287	23.3%	135	2.4%	-	-	-	-	1 422	23.0%	-	167.8%	-
Planning and Development	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 519	5 892	1 287	23.3%	135	2.4%	-	-	-	-	1 422	24.1%	-	167.8%	-
Environmental Protection	-	281	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 675	16 783	7 274	155.6%	1 681	36.0%	2 022	12.0%	-	-	10 977	65.4%	1 967	68.6%	(100.0%)
Electricity	3 000	4 270	2 711	90.4%	697	23.2%	433	10.1%	-	-	3 840	89.9%	551	95.5%	(100.0%)
Water	1 675	2 642	1 161	69.3%	-	-	-	-	-	-	1 161	43.9%	941	114.8%	(100.0%)
Waste Water Management	-	9 871	3 403	-	985	-	1 589	16.1%	-	-	5 976	60.5%	475	53.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	205 971	191 703	52 143	25.3%	28 469	13.8%	34 199	17.8%	24 296	12.7%	139 107	72.6%	19 245	82.6%	26.2%
Property rates, penalties and collection charges	16 040	16 449	4 804	29.9%	4 722	29.4%	4 644	28.2%	3 882	23.6%	18 052	109.7%	4 591	98.6%	(15.4%)
Service charges	46 245	39 228	3 493	7.6%	5 048	10.9%	6 556	16.7%	4 600	11.7%	19 697	50.2%	3 676	49.5%	25.1%
Other revenue	9 158	7 865	1 193	13.0%	139	1.5%	5 967	75.9%	5 846	74.3%	13 145	167.1%	10 978	77.8%	(46.8%)
Government - operating	79 571	80 239	33 085	41.6%	17 759	22.3%	-	-	9 968	12.4%	60 812	75.8%	-	90.9%	(100.0%)
Government - capital	51 559	29 082	9 568	18.6%	800	1.6%	17 032	58.6%	-	-	27 400	94.2%	-	98.0%	-
Interest	3 397	18 840	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(162 731)	(169 606)	(38 172)	23.5%	(29 257)	18.0%	(31 436)	18.5%	(23 935)	14.1%	(122 799)	72.4%	(31 101)	101.3%	(23.0%)
Suppliers and employees	(147 731)	(155 116)	(38 172)	25.8%	(29 257)	19.8%	(31 436)	20.3%	(23 853)	15.4%	(122 718)	79.1%	(31 101)	157.8%	(23.3%)
Finance charges	-	(5 990)	-	-	-	-	-	-	(81)	1.4%	(81)	1.4%	-	-	(100.0%)
Transfers and grants	(15 000)	(8 500)	-	-	-	-	-	-	-	-	-	-	-	.8%	-
Net Cash from/(used) Operating Activities	43 240	22 098	13 972	32.3%	(788)	(1.8%)	2 763	12.5%	361	1.6%	16 308	73.8%	(11 855)	16.9%	(103.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 017)	(38 299)	(11 884)	27.6%	(2 900)	6.7%	(3 002)	7.8%	-	-	(17 786)	46.4%	(2 928)	59.3%	(100.0%)
Capital assets	(43 017)	(38 299)	(11 884)	27.6%	(2 900)	6.7%	(3 002)	7.8%	-	-	(17 786)	46.4%	(2 928)	59.3%	(100.0%)
Net Cash from/(used) Investing Activities	(43 017)	(38 299)	(11 884)	27.6%	(2 900)	6.7%	(3 002)	7.8%	-	-	(17 786)	46.4%	(2 928)	59.3%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	3 000	-	-	-	-	-	3 000	-	-	-	-
Short term loans	-	-	-	-	3 000	-	-	-	-	-	3 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(2 000)	-	-	-	-	-	-	-	(2 000)	-	-	-	-
Repayment of borrowing	-	-	(2 000)	-	-	-	-	-	-	-	(2 000)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(2 000)	-	3 000	-	-	-	-	-	1 000	-	-	-	-
Net Increase/(Decrease) in cash held	223	(16 202)	88	39.7%	(688)	(309.3%)	(239)	1.5%	361	(2.2%)	(478)	3.0%	(14 783)	(1 842.2%)	(102.4%)
Cash/cash equivalents at the year begin:	-	642	38	-	126	-	(562)	(87.6%)	(801)	(124.8%)	38	5.9%	(6 778)	-	(88.2%)
Cash/cash equivalents at the year end:	223	(15 560)	126	56.7%	(562)	(252.6%)	(801)	5.2%	(440)	2.8%	(440)	2.8%	(21 561)	(1 661.2%)	(98.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 971	3.8%	2 344	3.0%	2 595	3.3%	70 834	90.0%	78 745	28.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	4	.1%	3 356	99.9%	3 360	1.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 121	7.1%	704	4.5%	466	2.9%	13 517	85.5%	15 807	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 518	2.4%	1 475	2.3%	1 403	2.2%	58 601	93.0%	62 997	22.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 101	2.0%	1 072	1.9%	1 029	1.9%	51 913	94.2%	55 114	19.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 276	3.7%	1 918	3.1%	1 896	3.1%	55 446	90.1%	61 535	22.2%	-	-	-	-
Total By Income Source	8 987	3.2%	7 513	2.7%	7 393	2.7%	253 666	91.4%	277 559	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	670	33.1%	122	6.1%	119	5.9%	1 109	54.9%	2 021	.7%	-	-	-	-
Commercial	751	7.4%	599	5.9%	391	3.8%	8 446	82.9%	10 188	3.7%	-	-	-	-
Households	4 376	2.6%	3 677	2.2%	3 590	2.2%	155 184	93.0%	166 828	60.1%	-	-	-	-
Other	3 190	3.2%	3 114	3.2%	3 292	3.3%	88 926	90.3%	98 523	35.5%	-	-	-	-
Total By Customer Group	8 987	3.2%	7 513	2.7%	7 393	2.7%	253 666	91.4%	277 559	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 060	1.7%	681	1.1%	2 249	3.5%	60 210	93.8%	64 200	36.0%
Bulk Water	22	-	1 130	2.1%	1 122	2.1%	52 363	95.8%	54 636	30.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	970	4.0%	978	4.0%	966	4.0%	21 466	88.0%	24 380	13.7%
Loan repayments	-	-	-	-	-	-	1 624	100.0%	1 624	.9%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	117	2.1%	488	8.9%	1 462	26.6%	3 425	62.4%	5 491	3.1%
Other	3 931	14.1%	5 635	20.2%	4 272	15.3%	14 026	50.3%	27 864	15.6%
Total	6 100	3.4%	8 911	5.0%	10 071	5.7%	153 112	85.9%	178 194	100.0%

Contact Details

Municipal Manager	Mr Puseletso I Radebe	058 813 9702
Financial Manager	Mr A Hlubi	058 813 9702

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	150 249	155 494	6 499	4.3%	56 794	37.8%	641	.4%	397	.3%	64 331	41.4%	4 511	99.9%	(91.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 009	7 778	6 384	127.5%	371	7.4%	207	2.7%	168	2.2%	7 130	91.7%	3 351	85.2%	(95.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 499	143 499	-	-	55 801	39.2%	4 894	3.4%	-	-	60 695	42.3%	-	100.0%	-
Other own revenue	2 741	4 216	115	4.2%	623	22.7%	(4 460)	(105.8%)	229	5.4%	(3 494)	(82.9%)	1 160	131.6%	(80.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	207 062	183 451	38 700	18.7%	46 599	22.5%	43 963	24.0%	38 481	21.0%	167 743	91.4%	36 011	73.2%	6.9%
Employee related costs	87 390	53 687	21 005	24.0%	18 416	21.1%	18 243	34.0%	19 998	37.2%	77 661	144.7%	18 177	84.3%	10.0%
Remuneration of councillors	7 586	7 586	1 519	20.0%	1 535	20.2%	1 548	20.4%	1 633	21.5%	6 235	82.2%	1 443	82.3%	13.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 800	4 800	12 997	270.8%	-	-	-	-	-	-	12 997	270.8%	4 332	107.1%	(100.0%)
Finance charges	4 500	350	(53 345)	(1 185.4%)	-	-	-	-	-	-	(53 345)	(15 261.2%)	(17 782)	2.1%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 312	1 618	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 520	9 261	3 971	52.8%	395	5.2%	579	6.3%	594	6.4%	5 539	59.8%	2 539	85.9%	(76.6%)
Transfers and grants	29 483	29 483	14 158	48.0%	5 854	19.9%	9 749	33.1%	4 584	15.5%	34 346	116.5%	6 043	41.7%	(24.1%)
Other expenditure	63 471	76 668	38 396	60.5%	20 399	32.1%	13 843	18.1%	11 672	15.2%	84 310	110.0%	21 260	88.1%	(45.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(56 814)	(27 958)	(32 201)		10 195		(43 322)		(38 084)		(103 412)		(31 500)		
Transfers recognised - capital	-	-	-	-	-	-	37 254	-	37 254	-	74 508	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(56 814)	(27 958)	(32 201)		10 195		(6 068)		(830)		(28 904)		(31 500)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(56 814)	(27 958)	(32 201)		10 195		(6 068)		(830)		(28 904)		(31 500)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56 814)	(27 958)	(32 201)		10 195		(6 068)		(830)		(28 904)		(31 500)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56 814)	(27 958)	(32 201)		10 195		(6 068)		(830)		(28 904)		(31 500)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	3 460	6 085	-	-	135	3.9%	178	2.9%	82	1.3%	395	6.5%	1 357	73.7%	(94.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 460	6 085	-	-	135	3.9%	178	2.9%	82	1.3%	395	6.5%	1 357	73.7%	(94.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 460	6 085	-	-	135	3.9%	178	2.9%	82	1.3%	395	6.5%	1 357	73.7%	(94.0%)
Governance and Administration	3 460	1 800	-	-	135	3.9%	168	9.3%	-	-	303	16.9%	231	89.4%	(100.0%)
Executive & Council	3 460	550	-	-	31	.9%	-	-	-	-	31	5.7%	4	55.2%	(100.0%)
Budget & Treasury Office	-	700	-	-	-	-	-	-	-	-	-	-	3	90.2%	(100.0%)
Corporate Services	-	550	-	-	104	-	168	30.6%	-	-	272	49.4%	224	91.6%	(100.0%)
Community and Public Safety	-	1 500	-	-	-	-	10	.7%	-	-	10	.7%	1 089	91.4%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 500	-	-	-	-	10	.7%	-	-	10	.7%	1 089	91.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	2 785	-	-	-	-	-	-	82	2.9%	82	2.9%	36	36.8%	125.0%
Planning and Development	-	2 635	-	-	-	-	-	-	-	-	-	-	31	35.7%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	150	-	-	-	-	-	-	82	54.7%	82	54.7%	5	44.4%	1 428.4%
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	150 249	146 948	58 908	39.2%	46 372	30.9%	41 717	28.4%	(4 713)	(3.2%)	142 284	96.8%	4 511	101.4%	(204.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 741	3 192	658	24.0%	368	13.4%	(1 616)	(50.6%)	1 882	59.0%	1 292	40.5%	1 160	1 292.6%	62.2%
Government - operating	142 499	142 499	57 031	40.0%	44 015	30.9%	39 701	27.9%	(1 520)	(1.1%)	139 227	97.7%	-	99.4%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 009	1 257	1 218	24.3%	1 989	39.7%	3 632	288.9%	(5 075)	(403.7%)	1 765	140.3%	3 351	91.5%	(251.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(207 062)	(228 035)	(40 679)	19.6%	(46 627)	22.5%	(37 891)	16.6%	(81 057)	35.5%	(206 254)	90.4%	(49 505)	77.4%	63.7%
Suppliers and employees	(173 079)	(183 752)	(35 747)	20.7%	(41 822)	24.2%	(32 104)	17.5%	(54 009)	29.4%	(163 682)	89.1%	(43 462)	71.9%	24.3%
Finance charges	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 483)	(44 283)	(4 933)	16.7%	(4 805)	16.3%	(5 786)	13.1%	(27 048)	61.1%	(42 572)	96.1%	(6 043)	-	347.6%
Net Cash from/(used) Operating Activities	(56 813)	(81 087)	18 229	(32.1%)	(255)	.4%	3 826	(4.7%)	(85 770)	105.8%	(63 970)	78.9%	(44 994)	.4%	90.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 085)	(6 085)	(92)	1.5%	(11)	.2%	(284)	4.7%	(41)	.7%	(427)	7.0%	(2 563)	103.6%	(98.4%)
Capital assets	(6 085)	(6 085)	(92)	1.5%	(11)	.2%	(284)	4.7%	(41)	.7%	(427)	7.0%	(2 563)	103.6%	(98.4%)
Net Cash from/(used) Investing Activities	(6 085)	(6 085)	(92)	1.5%	(11)	.2%	(284)	4.7%	(41)	.7%	(427)	7.0%	(2 563)	98.5%	(98.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(3 650)	-	-	-	-	-	-	-	-	-	-	17 782	2.2%	(100.0%)
Repayment of borrowing	-	(3 650)	-	-	-	-	-	-	-	-	-	-	17 782	2.2%	(100.0%)
Net Cash from/(used) Financing Activities	-	(3 650)	-	-	-	-	-	-	-	-	-	-	17 782	2.2%	(100.0%)
Net Increase/(Decrease) in cash held	(62 898)	(90 822)	18 137	(28.8%)	(265)	.4%	3 542	(3.9%)	(85 811)	94.5%	(64 397)	70.9%	(29 775)	6.4%	188.2%
Cash/cash equivalents at the year begin:	83 651	137 336	139 476	166.7%	157 613	188.4%	157 348	114.6%	160 890	117.2%	139 476	101.6%	48 218	18.6%	233.7%
Cash/cash equivalents at the year end:	20 753	46 514	157 613	759.5%	157 348	758.2%	160 890	345.9%	75 079	161.4%	75 079	161.4%	18 443	33.4%	307.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	26 310 701	26 607 068	7 477 418	28.4%	6 770 675	25.7%	6 368 180	23.9%	5 468 824	20.6%	26 085 097	98.0%	5 051 673	97.4%	8.3%
Property rates	4 025 721	4 025 721	1 004 651	25.0%	978 844	24.3%	1 016 428	25.2%	1 005 052	25.0%	4 004 975	99.5%	890 332	99.8%	12.9%
Property rates - penalties and collection charges	108 989	108 989	22 100	20.3%	20 476	18.8%	22 410	20.6%	23 420	21.5%	88 405	81.1%	18 895	170.9%	23.9%
Service charges - electricity revenue	11 717 499	11 718 453	3 492 599	29.8%	2 697 907	23.0%	2 450 967	20.9%	2 596 117	22.2%	11 237 591	95.9%	2 414 027	92.2%	7.5%
Service charges - water revenue	2 867 861	2 867 861	707 782	24.7%	767 080	26.7%	759 759	26.5%	735 512	25.6%	2 970 132	103.6%	656 929	102.9%	12.0%
Service charges - sanitation revenue	995 311	1 068 510	244 927	24.6%	275 517	27.7%	265 933	24.9%	255 263	23.9%	1 041 640	97.5%	229 998	105.3%	11.0%
Service charges - refuse revenue	1 231 349	1 260 029	303 420	24.6%	305 028	24.8%	308 402	24.5%	299 782	23.8%	1 216 632	96.6%	312 875	100.8%	(4.2%)
Service charges - other	78 333	78 333	17 407	22.2%	18 731	23.9%	16 916	21.6%	18 723	23.9%	71 777	91.6%	17 209	97.3%	8.8%
Rental of facilities and equipment	65 945	65 945	13 943	21.1%	13 509	20.5%	16 017	24.3%	17 030	25.8%	60 498	91.7%	14 272	91.0%	19.3%
Interest earned - external investments	220 043	281 998	93 395	42.4%	88 825	40.4%	103 331	36.6%	185 051	65.6%	470 603	166.9%	174 792	189.3%	5.9%
Interest earned - outstanding debtors	219 921	219 921	73 112	33.2%	69 007	31.4%	72 572	33.0%	78 049	35.5%	292 740	133.1%	81 472	179.4%	(4.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	253 116	253 116	28 271	11.2%	47 891	18.9%	49 957	19.7%	44 350	17.5%	170 470	67.3%	35 348	96.9%	25.5%
Licences and permits	45 417	45 417	12 180	26.8%	10 606	23.4%	16 352	36.0%	14 484	31.9%	53 622	118.1%	12 804	106.2%	13.1%
Agency services	258 557	258 557	65 288	25.3%	63 679	24.6%	65 113	25.2%	63 903	24.7%	257 983	99.8%	80 363	95.8%	(20.5%)
Transfers recognised - operational	2 683 115	2 812 966	885 632	33.0%	910 256	33.9%	701 948	25.0%	96 280	3.4%	2 594 115	92.2%	81 415	89.7%	18.3%
Other own revenue	1 534 524	1 536 255	512 712	33.4%	503 318	32.8%	502 076	32.7%	35 808	2.3%	1 553 914	101.1%	30 944	103.0%	15.7%
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	26 194 817	26 491 185	5 988 076	22.9%	5 686 018	21.7%	5 515 081	20.8%	6 284 071	23.7%	23 473 247	88.6%	5 481 184	87.2%	14.6%
Employee related costs	5 446 788	5 339 084	1 239 570	22.8%	1 259 317	23.1%	1 257 015	23.5%	1 180 183	22.1%	4 936 085	92.5%	1 143 810	88.6%	3.2%
Remuneration of councillors	101 919	101 919	23 607	23.2%	23 570	23.1%	23 568	23.1%	29 232	28.7%	99 977	98.1%	23 273	101.5%	25.6%
Debt impairment	1 230 204	1 230 204	307 551	25.0%	307 551	25.0%	307 551	25.0%	307 551	25.0%	1 230 204	100.0%	-	108.2%	(100.0%)
Depreciation and asset impairment	1 431 820	1 431 820	357 955	25.0%	357 955	25.0%	357 955	25.0%	357 955	25.0%	1 431 820	100.0%	328 224	100.0%	9.1%
Finance charges	706 964	670 458	116 523	16.5%	161 723	22.9%	109 966	16.4%	153 449	22.9%	541 661	80.8%	84 922	64.8%	80.7%
Bulk purchases	10 290 877	10 377 002	3 091 789	30.0%	2 247 745	21.8%	2 223 417	21.4%	2 656 939	25.6%	10 219 890	98.5%	2 329 605	96.1%	14.1%
Other Materials	2 355 214	2 479 575	324 445	13.8%	480 369	20.4%	477 374	19.3%	641 441	25.9%	1 923 629	77.6%	585 632	88.9%	9.5%
Contracted services	902 139	896 749	81 821	9.1%	187 640	20.8%	184 684	20.6%	235 930	26.3%	690 075	77.0%	253 485	75.2%	(6.9%)
Transfers and grants	1 048 821	1 049 945	189 919	18.1%	222 400	21.2%	241 636	23.0%	179 702	17.1%	833 657	79.4%	206 517	79.9%	(13.0%)
Other expenditure	2 655 071	2 889 429	254 897	9.6%	437 747	16.5%	331 914	11.5%	541 690	18.7%	1 566 248	54.2%	525 718	49.3%	3.0%
Loss on disposal of PPE	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	115 883	115 883	1 489 342		1 084 657		853 099		(815 247)		2 611 850		(429 511)		
Transfers recognised - capital	2 003 181	2 043 763	181 391	9.1%	279 204	13.9%	370 671	18.1%	600 409	29.4%	1 431 675	70.1%	572 198	76.7%	4.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(113 000)	(113 000)	(28 250)	25.0%	(28 250)	25.0%	(28 250)	25.0%	(28 250)	25.0%	(113 000)	100.0%	(32 500)	100.0%	(13.1%)
Surplus/(Deficit) after capital transfers and contributions	2 006 064	2 046 647	1 642 483		1 335 611		1 195 520		(243 089)		3 930 525		110 187		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 006 064	2 046 647	1 642 483		1 335 611		1 195 520		(243 089)		3 930 525		110 187		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 006 064	2 046 647	1 642 483		1 335 611		1 195 520		(243 089)		3 930 525		110 187		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 006 064	2 046 647	1 642 483		1 335 611		1 195 520		(243 089)		3 930 525		110 187		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	3 790 366	3 810 950	282 848	7.5%	505 395	13.3%	587 327	15.4%	1 345 507	35.3%	2 721 077	71.4%	1 032 962	79.4%	30.3%
National Government	1 920 981	2 033 437	112 113	5.8%	277 154	14.4%	439 817	21.6%	646 283	31.8%	1 475 368	72.6%	569 070	82.2%	13.6%
Provincial Government	76 700	5 826	69 275	90.3%	2 052	2.7%	(69 146)	(1 186.8%)	1 354	23.2%	3 535	60.7%	9 041	15.3%	(85.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 500	4 500	1 317	23.9%	97	1.8%	183	4.1%	12	.3%	1 608	35.7%	5 036	78.5%	(99.8%)
Transfers recognised - capital	2 003 181	2 043 763	182 705	9.1%	279 303	13.9%	370 855	18.1%	647 648	31.7%	1 480 511	72.4%	583 147	78.4%	11.1%
Borrowing	1 234 110	1 246 032	41 287	3.3%	130 318	10.6%	137 585	11.0%	482 571	38.7%	791 762	63.5%	335 954	79.4%	43.6%
Internally generated funds	553 075	521 154	58 855	10.6%	95 774	17.3%	78 887	15.1%	215 288	41.3%	448 804	86.1%	113 860	85.9%	89.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 790 366	3 810 950	282 848	7.5%	505 395	13.3%	587 327	15.4%	1 345 507	35.3%	2 721 077	71.4%	1 032 962	79.4%	30.3%
Governance and Administration	475 026	515 444	14 597	3.1%	55 156	11.6%	62 699	12.2%	222 068	43.1%	354 520	68.8%	123 575	67.2%	79.7%
Executive & Council	27 143	11 143	219	.8%	4 376	16.1%	(1 488)	(13.4%)	5 483	49.2%	8 590	77.1%	29 813	293.3%	(81.6%)
Budget & Treasury Office	265 162	278 081	11 134	4.2%	36 867	13.9%	40 321	14.5%	59 107	21.3%	147 430	53.0%	47 375	52.6%	24.8%
Corporate Services	182 721	226 221	3 245	1.8%	13 913	7.6%	23 865	10.5%	157 478	69.6%	198 500	87.7%	46 388	61.5%	239.5%
Community and Public Safety	859 617	880 957	123 327	14.3%	113 948	13.3%	182 157	20.7%	167 754	19.0%	587 185	66.7%	246 181	72.2%	(31.9%)
Community & Social Services	151 475	160 993	10 671	7.0%	21 722	14.3%	32 215	20.0%	37 666	23.4%	102 275	63.5%	60 115	72.3%	(37.3%)
Sport And Recreation	46 600	44 549	7 339	15.7%	7 287	15.6%	9 101	20.4%	15 655	35.1%	39 382	88.4%	53 209	102.5%	(70.6%)
Public Safety	234 950	250 066	20 832	8.9%	51 843	22.1%	77 665	31.1%	64 909	26.0%	215 250	86.1%	76 786	81.6%	(15.5%)
Housing	329 992	328 749	73 438	22.3%	15 616	4.7%	45 589	13.9%	20 628	6.3%	155 271	47.2%	20 326	28.9%	1.5%
Health	96 600	96 600	11 047	11.4%	17 480	18.1%	17 586	18.2%	28 896	29.9%	75 009	77.6%	35 745	99.4%	(19.2%)
Economic and Environmental Services	1 274 388	1 280 726	61 554	4.8%	150 722	11.8%	147 637	11.5%	457 686	35.7%	817 599	63.8%	294 408	79.3%	55.5%
Planning and Development	47 700	45 900	467	1.0%	7 515	15.8%	2 661	5.8%	22 940	50.0%	33 582	73.2%	16 436	80.4%	39.6%
Road Transport	1 215 193	1 225 331	61 039	5.0%	138 594	11.4%	143 486	11.7%	432 689	35.3%	775 808	63.3%	271 802	79.2%	59.2%
Environmental Protection	11 495	9 495	48	.4%	4 613	40.1%	1 490	15.7%	2 057	21.7%	8 209	86.5%	6 171	77.6%	(66.7%)
Trading Services	1 165 584	1 118 072	82 858	7.1%	183 988	15.8%	190 172	17.0%	490 124	43.8%	947 142	84.7%	361 588	89.4%	35.5%
Electricity	578 150	544 650	37 110	6.4%	87 472	15.1%	118 740	21.8%	239 612	44.0%	482 934	88.7%	151 066	93.4%	58.6%
Water	333 300	358 448	36 599	11.0%	65 309	19.6%	54 372	15.2%	163 251	45.5%	319 531	89.1%	100 792	104.2%	62.0%
Waste Water Management	127 217	113 679	8 859	7.0%	19 778	15.5%	6 868	6.0%	39 893	35.1%	75 398	66.3%	35 096	61.8%	13.7%
Waste Management	126 917	101 295	291	.2%	11 429	9.0%	10 192	10.1%	47 367	46.8%	69 279	68.4%	74 633	84.8%	(36.5%)
Other	15 750	15 750	511	3.2%	1 581	10.0%	4 663	29.6%	7 876	50.0%	14 631	92.9%	7 210	78.4%	9.2%

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	26 398 353	26 735 302	6 519 290	24.7%	7 106 509	26.9%	6 079 061	22.7%	5 348 526	20.0%	25 053 387	93.7%	4 861 685	94.2%	10.0%
Property rates, penalties and collection charges	3 838 959	3 838 959	786 355	20.5%	835 374	21.8%	916 858	23.9%	923 384	24.1%	3 461 971	90.2%	817 477	56.9%	13.0%
Service charges	15 275 575	15 378 406	3 867 013	25.3%	4 284 838	28.1%	3 264 166	21.2%	3 289 778	21.4%	14 705 796	95.6%	3 302 684	105.5%	(.4%)
Other revenue	2 157 559	2 159 289	142 501	6.6%	149 113	6.9%	159 624	7.4%	175 575	8.1%	626 813	29.0%	163 144	56.7%	7.6%
Government - operating	2 683 115	2 812 966	1 375 524	51.3%	1 400 147	52.2%	1 191 839	42.4%	96 280	3.4%	4 063 789	144.5%	54 949	124.0%	75.2%
Government - capital	2 003 181	2 043 763	181 391	9.1%	279 204	13.9%	370 671	18.1%	600 409	29.4%	1 431 675	70.1%	349 922	55.5%	71.6%
Interest	439 964	501 919	166 507	37.8%	157 832	35.9%	175 903	35.0%	263 100	52.4%	763 343	152.1%	173 510	163.5%	51.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 782 366)	(23 078 734)	(6 072 504)	26.7%	(5 289 281)	23.2%	(4 322 698)	18.7%	(5 204 919)	22.6%	(20 889 402)	90.5%	(5 165 295)	94.1%	.8%
Suppliers and employees	(21 026 330)	(21 358 081)	(5 764 955)	27.4%	(4 855 012)	23.1%	(3 928 667)	18.4%	(4 824 789)	22.6%	(19 373 423)	90.7%	(4 899 159)	95.2%	(1.5%)
Finance charges	(706 964)	(670 458)	(116 523)	16.5%	(161 723)	22.9%	(109 966)	16.4%	(153 449)	22.9%	(541 661)	80.8%	(79 336)	64.0%	93.4%
Transfers and grants	(1 049 071)	(1 050 195)	(191 027)	18.2%	(272 546)	26.0%	(284 064)	27.0%	(226 681)	21.6%	(974 319)	92.8%	(186 799)	92.1%	21.3%
Net Cash from/(used) Operating Activities	3 615 987	3 656 568	446 786	12.4%	1 817 228	50.3%	1 756 363	48.0%	143 608	3.9%	4 163 984	113.9%	(303 610)	94.8%	(147.3%)
Cash Flow from Investing Activities															
Receipts	(158 811)	(158 811)	(24 589)	15.5%	(67 189)	42.3%	11 873	(7.5%)	(135 730)	85.5%	(215 635)	135.8%	357 939	128.8%	(137.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(129)	-	150	-	(363)	-	1 948	-	1 606	-	3 976	-	(51.0%)
Decrease (increase) in non-current investments	(158 811)	(158 811)	(24 460)	15.4%	(67 339)	42.4%	12 236	(7.7%)	(137 677)	86.7%	(217 241)	136.8%	353 963	113.9%	(138.9%)
Payments	(3 790 366)	(3 810 949)	(282 848)	7.5%	(505 395)	13.3%	(587 327)	15.4%	(1 345 507)	35.3%	(2 721 077)	71.4%	(687 532)	68.0%	95.7%
Capital assets	(3 790 366)	(3 810 949)	(282 848)	7.5%	(505 395)	13.3%	(587 327)	15.4%	(1 345 507)	35.3%	(2 721 077)	71.4%	(687 532)	68.0%	95.7%
Net Cash from/(used) Investing Activities	(3 949 177)	(3 969 760)	(307 437)	7.8%	(572 584)	14.5%	(575 454)	14.5%	(1 481 237)	37.3%	(2 936 712)	74.0%	(329 593)	65.6%	349.4%
Cash Flow from Financing Activities															
Receipts	1 140 784	1 140 784	9 927	.9%	19 991	1.8%	17 307	1.5%	23 265	2.0%	70 490	6.2%	788 403	98.2%	(97.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 100 000	1 100 000	-	-	-	-	-	-	-	-	-	-	785 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	40 784	40 784	9 927	24.3%	19 991	49.0%	17 307	42.4%	23 265	57.0%	70 490	172.8%	3 403	60.8%	583.6%
Payments	(222 087)	(222 087)	(12 361)	5.6%	(143 985)	64.8%	(13 138)	5.9%	635 303	(286.1%)	465 820	(209.7%)	(505 680)	109.3%	(225.6%)
Repayment of borrowing	(222 087)	(222 087)	(12 361)	5.6%	(143 985)	64.8%	(13 138)	5.9%	635 303	(286.1%)	465 820	(209.7%)	(505 680)	109.3%	(225.6%)
Net Cash from/(used) Financing Activities	918 697	918 697	(2 434)	(.3%)	(123 993)	(13.5%)	4 169	.5%	658 568	71.7%	536 310	58.4%	282 723	72.4%	132.9%
Net Increase/(Decrease) in cash held	585 507	605 505	136 915	23.4%	1 120 650	191.4%	1 185 078	195.7%	(679 061)	(112.1%)	1 763 581	291.3%	(350 480)	196.4%	93.8%
Cash/cash equivalents at the year begin:	3 755 814	3 755 814	5 894 540	156.9%	6 031 456	160.6%	7 152 105	190.4%	8 337 183	222.0%	5 894 540	156.9%	6 243 660	146.7%	33.5%
Cash/cash equivalents at the year end:	4 341 321	4 361 320	6 031 456	138.9%	7 152 105	164.7%	8 337 183	191.2%	7 658 122	175.6%	7 658 122	175.6%	5 893 180	156.9%	29.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	243 519	6.8%	132 602	3.7%	116 809	3.3%	3 063 351	86.1%	3 556 281	29.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	721 064	34.8%	123 475	6.0%	74 217	3.6%	1 150 374	55.6%	2 069 129	17.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	265 394	12.3%	78 018	3.6%	58 854	2.7%	1 751 763	81.3%	2 154 029	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	82 003	7.7%	39 375	3.7%	34 717	3.2%	913 031	85.4%	1 069 126	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	66 843	6.2%	31 329	2.9%	27 849	2.6%	957 672	88.4%	1 083 694	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 285	1.7%	1 602	2.1%	1 551	2.1%	70 307	94.1%	74 745	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	37 345	2.6%	35 218	2.5%	33 593	2.4%	1 313 731	92.5%	1 419 888	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32 208	5.0%	12 372	1.9%	12 857	2.0%	591 453	91.1%	648 889	5.4%	-	-	-	-
Total By Income Source	1 449 662	12.0%	453 990	3.8%	360 446	3.0%	9 811 683	81.3%	12 075 781	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 393	14.3%	12 595	5.6%	9 975	4.4%	170 982	75.7%	225 945	1.9%	-	-	-	-
Commercial	823 645	29.3%	157 186	5.6%	103 170	3.7%	1 728 441	61.5%	2 812 443	23.3%	-	-	-	-
Households	585 028	6.7%	280 583	3.2%	244 075	2.8%	7 574 142	87.2%	8 683 828	71.9%	-	-	-	-
Other	8 595	2.4%	3 626	1.0%	3 226	.9%	338 118	95.6%	353 565	2.9%	-	-	-	-
Total By Customer Group	1 449 662	12.0%	453 990	3.8%	360 446	3.0%	9 811 683	81.3%	12 075 781	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	624 302	100.0%	-	-	-	-	-	-	624 302	31.2%
Bulk Water	209 557	100.0%	-	-	-	-	-	-	209 557	10.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	123 079	100.0%	-	-	-	-	-	-	123 079	6.2%
Trade Creditors	1 041 939	100.0%	-	-	-	-	-	-	1 041 939	52.1%
Auditor-General	1 370	100.0%	-	-	-	-	-	-	1 370	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 000 247	100.0%	-	-	-	-	-	-	2 000 247	100.0%

Contact Details

Municipal Manager	Mr Khaya Ngema	011 999 0481
Financial Manager	Mrs Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	39 307 283	40 793 454	9 384 514	23.9%	10 117 382	25.7%	10 447 776	25.6%	9 720 437	23.8%	39 670 109	97.2%	9 618 335	96.4%	1.1%
Property rates	7 610 948	7 610 948	1 631 518	21.4%	1 777 558	23.4%	2 372 694	31.2%	1 734 956	22.8%	7 516 725	98.8%	2 035 262	116.5%	(14.8%)
Property rates - penalties and collection charges	103 246	110 003	22 131	21.4%	18 292	17.7%	30 567	27.8%	21 364	19.4%	92 354	84.0%	29 021	113.1%	(26.4%)
Service charges - electricity revenue	13 573 620	13 573 620	3 223 918	23.8%	2 933 076	21.6%	2 826 906	20.8%	3 205 301	23.6%	12 189 201	89.8%	2 769 888	88.6%	15.7%
Service charges - water revenue	4 618 593	4 618 593	1 118 577	24.2%	1 269 417	27.5%	1 054 503	22.8%	1 126 389	24.4%	4 568 885	98.9%	959 768	93.7%	17.4%
Service charges - sanitation revenue	2 712 507	2 712 507	627 586	23.1%	807 255	29.8%	716 866	26.4%	678 872	25.0%	2 830 578	104.4%	556 275	90.8%	22.0%
Service charges - refuse revenue	1 060 922	1 169 526	295 444	27.8%	300 045	28.3%	305 171	26.1%	305 213	26.1%	1 205 873	103.1%	275 174	107.9%	10.9%
Service charges - other	467 740	452 464	113 606	24.3%	98 524	21.1%	108 342	23.9%	129 915	28.7%	450 386	99.5%	103 307	89.6%	25.8%
Rental of facilities and equipment	293 594	269 185	45 225	15.4%	61 229	20.9%	64 559	24.0%	66 103	24.6%	237 115	88.1%	47 116	84.7%	40.3%
Interest earned - external investments	420 118	419 785	133 593	31.8%	228 389	54.4%	95 371	22.7%	99 565	23.7%	556 918	132.7%	228 550	142.8%	(56.4%)
Interest earned - outstanding debtors	107 685	110 061	26 050	24.2%	28 075	26.1%	39 848	36.2%	32 921	29.9%	126 895	115.3%	16 978	83.3%	93.9%
Dividends received	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Fines	466 534	1 345 970	51 342	11.0%	600 069	128.6%	272 053	20.2%	210 358	15.6%	1 133 821	84.2%	41 679	55.9%	404.7%
Licences and permits	707	707	262	37.1%	198	28.0%	309	43.7%	352	49.7%	1 121	158.5%	277	173.6%	26.8%
Agency services	584 677	613 668	134 372	23.0%	139 176	23.8%	130 254	21.2%	164 235	26.8%	568 037	92.6%	147 637	96.8%	11.2%
Transfers recognised - operational	5 690 916	5 981 152	1 327 744	23.3%	1 315 622	23.1%	2 024 693	33.9%	1 183 006	19.8%	5 851 065	97.8%	1 421 732	90.6%	(16.8%)
Other own revenue	1 575 476	1 785 265	633 146	40.2%	540 458	34.3%	405 615	22.7%	761 514	42.7%	2 340 733	131.1%	985 671	104.8%	(22.7%)
Gains on disposal of PPE	20 000	20 000	-	-	-	-	27	.1%	373	1.9%	400	2.0%	-	-	(100.0%)
Operating Expenditure	36 783 121	39 289 855	9 556 681	26.0%	8 996 377	24.5%	8 543 775	21.7%	10 931 615	27.8%	38 028 448	96.8%	9 525 629	100.8%	14.8%
Employee related costs	8 740 592	8 975 982	2 050 690	23.5%	2 469 840	28.3%	2 075 330	23.1%	2 224 451	24.8%	8 820 311	98.3%	2 066 792	98.5%	7.6%
Remuneration of councillors	134 301	134 301	29 977	22.3%	29 944	22.3%	30 097	22.4%	37 482	27.9%	127 500	94.9%	29 398	97.2%	27.5%
Debt impairment	1 481 233	2 901 416	716 878	48.4%	725 604	49.0%	956 095	33.0%	526 034	18.1%	2 924 611	100.8%	924 350	176.9%	(43.1%)
Depreciation and asset impairment	2 795 813	2 795 813	487 797	17.4%	524 352	18.8%	570 418	20.4%	602 075	21.5%	2 184 643	78.1%	441 273	73.5%	36.4%
Finance charges	1 809 644	1 770 696	362 763	20.0%	373 201	20.6%	348 869	19.7%	395 679	22.3%	1 480 512	83.6%	261 988	103.9%	51.0%
Bulk purchases	12 477 870	12 337 554	4 204 034	33.7%	2 558 640	20.5%	2 515 607	20.4%	3 176 885	25.7%	12 455 165	101.0%	3 037 602	100.0%	4.6%
Other Materials	44 945	44 945	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 850 659	4 367 731	672 552	17.5%	901 636	23.4%	817 410	18.7%	1 546 597	35.4%	3 938 195	90.2%	1 000 748	89.3%	54.5%
Transfers and grants	299 689	365 476	57 167	19.1%	173 800	58.0%	95 509	26.1%	173 816	47.6%	500 291	136.9%	187 290	71.1%	(7.2%)
Other expenditure	5 148 375	5 595 921	974 531	18.9%	1 238 908	24.1%	1 132 523	20.2%	1 426 603	25.5%	4 772 565	85.3%	1 489 242	93.0%	(4.2%)
Loss on disposal of PPE	-	20	293	-	451	-	1 918	9 588.0%	821 995	4 109 973.0%	824 656	4 123 280.0%	86 947	2 567 578.1%	845.4%
Surplus/(Deficit)	2 524 162	1 503 600	(172 167)		1 121 006		1 904 000		(1 211 177)		1 641 662		92 705		
Transfers recognised - capital	2 654 718	2 756 315	43 230	1.6%	496 128	18.7%	746 897	27.1%	1 206 660	43.8%	2 492 915	90.4%	1 657 892	96.9%	(27.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	14 325	-	14 325	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	5 178 880	4 259 915	(128 937)		1 617 134		2 650 898		9 807		4 148 901		1 750 598		
Taxation	528 805	358 437	8 308	1.6%	8 775	1.7%	238 844	66.6%	26 681	7.4%	282 607	78.8%	6 221	6.2%	328.9%
Surplus/(Deficit) after taxation	4 650 075	3 901 478	(137 245)		1 608 359		2 412 054		(16 874)		3 866 294		1 744 377		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 650 075	3 901 478	(137 245)		1 608 359		2 412 054		(16 874)		3 866 294		1 744 377		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 650 075	3 901 478	(137 245)		1 608 359		2 412 054		(16 874)		3 866 294		1 744 377		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	10 875 150	10 827 949	892 648	8.2%	766 931	7.1%	1 848 848	17.1%	6 239 855	57.6%	9 748 282	90.0%	3 784 067	85.6%	64.9%
National Government	2 654 718	2 756 315	904 880	34.1%	(618 411)	(23.3%)	292 169	10.6%	1 911 691	69.4%	2 490 329	90.3%	1 835 499	93.8%	4.2%
Provincial Government	-	-	(171 002)	-	516 863	-	412 564	-	(758 425)	-	0	-	(91 310)	93.0%	730.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	191 998	-	191 998	-	-	-	(100.0%)
Transfers recognised - capital	2 654 718	2 756 315	733 878	27.6%	(101 548)	(3.8%)	704 733	25.6%	1 345 264	48.8%	2 682 327	97.3%	1 744 189	93.7%	(22.9%)
Borrowing	3 276 000	3 276 000	174 491	5.3%	257 977	7.9%	655 646	20.0%	1 725 571	52.7%	2 813 686	85.9%	713 288	84.0%	141.9%
Internally generated funds	4 481 367	4 530 718	(15 118)	(.3%)	609 899	13.6%	488 469	10.8%	2 903 122	64.1%	3 986 371	88.0%	1 632 009	87.1%	77.9%
Public contributions and donations	463 065	264 916	(602)	(.1%)	602	.1%	-	-	265 898	100.4%	265 898	100.4%	(305 419)	34.5%	(187.1%)
Capital Expenditure Standard Classification	10 875 150	10 827 949	892 648	8.2%	766 931	7.1%	1 848 848	17.1%	6 239 855	57.6%	9 748 282	90.0%	3 784 067	85.6%	64.9%
Governance and Administration	1 838 847	2 149 033	(36 767)	(2.0%)	96 421	5.2%	157 275	7.3%	1 679 757	78.2%	1 896 686	88.3%	340 203	52.1%	393.8%
Executive & Council	143 880	153 948	(1 448)	(1.0%)	3 111	2.2%	7 643	5.0%	95 817	62.2%	105 123	68.3%	17 182	23.8%	457.7%
Budget & Treasury Office	3 199	3 306	(7 259)	(226.9%)	7 512	234.8%	638	19.3%	1 798	54.4%	2 689	81.3%	2 828	41.8%	(36.4%)
Corporate Services	1 691 768	1 991 779	(28 060)	(1.7%)	85 798	5.1%	148 994	7.5%	1 582 142	79.4%	1 788 874	89.8%	320 193	54.8%	394.1%
Community and Public Safety	2 026 296	2 009 122	(166 544)	(8.2%)	435 591	21.5%	415 995	20.7%	1 502 508	74.8%	2 187 550	108.9%	776 702	94.4%	93.4%
Community & Social Services	138 536	138 759	(3 520)	(2.5%)	22 989	16.6%	15 827	11.4%	84 756	61.1%	120 052	86.5%	93 396	87.5%	(9.3%)
Sport And Recreation	166 400	161 830	(3 627)	(2.2%)	37 996	22.8%	27 243	16.8%	143 030	88.4%	204 641	126.5%	79 709	93.1%	79.4%
Public Safety	162 800	252 943	9 842	6.0%	15 557	9.6%	25 293	10.0%	167 936	66.4%	218 628	86.4%	30 982	22.2%	442.0%
Housing	1 473 534	1 383 534	(197 384)	(13.4%)	380 675	25.8%	332 506	24.0%	1 069 372	77.3%	1 585 169	114.6%	538 903	107.6%	98.4%
Health	85 026	72 056	28 145	33.1%	(21 626)	(25.4%)	15 126	21.0%	37 413	51.9%	59 058	82.0%	33 712	87.0%	11.0%
Economic and Environmental Services	3 495 610	3 245 875	1 423 816	40.7%	(979 827)	(28.0%)	561 744	17.3%	1 213 012	37.4%	2 218 745	68.4%	1 124 619	69.9%	7.9%
Planning and Development	964 908	766 508	281 942	29.2%	(212 721)	(22.0%)	90 361	11.8%	382 342	49.9%	541 925	70.7%	199 328	41.9%	91.8%
Road Transport	2 468 872	2 406 037	993 694	40.2%	(619 131)	(25.1%)	443 569	18.4%	770 282	32.0%	1 588 414	66.0%	900 220	79.2%	(14.4%)
Environmental Protection	61 830	73 330	148 180	239.7%	(147 975)	(239.3%)	27 814	37.9%	60 388	82.4%	88 407	120.6%	25 071	97.9%	140.9%
Trading Services	3 514 397	3 423 919	(327 857)	(9.3%)	1 214 747	34.6%	713 834	20.8%	1 844 578	53.9%	3 445 302	100.6%	1 542 543	104.7%	19.6%
Electricity	2 221 762	2 185 034	(203 709)	(9.2%)	750 931	33.8%	461 965	21.1%	1 225 449	56.1%	2 234 636	102.3%	951 345	115.2%	28.8%
Water	654 951	654 951	(67 514)	(10.3%)	251 740	38.4%	124 378	19.0%	436 803	66.7%	745 408	113.8%	546 978	161.1%	(20.1%)
Waste Water Management	436 634	436 634	(44 924)	(10.3%)	44 333	10.2%	206 328	47.3%	182 326	41.8%	388 062	88.9%	-	7.1%	(100.0%)
Waste Management	201 050	147 300	(11 709)	(5.8%)	167 742	83.4%	(78 837)	(53.5%)	-	-	77 196	52.4%	44 220	33.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	39 572 706	41 389 190	8 437 764	21.3%	8 887 870	22.5%	10 769 905	26.0%	10 775 110	26.0%	38 870 649	93.9%	8 478 443	89.9%	27.1%
Property rates, penalties and collection charges	6 179 069	7 407 814	1 490 497	24.1%	1 620 322	26.2%	1 767 172	23.9%	1 946 611	26.3%	6 824 602	92.1%	1 415 831	106.6%	37.5%
Service charges	20 840 357	21 006 803	4 852 578	23.3%	4 888 083	23.5%	4 095 531	19.5%	4 907 019	23.4%	18 743 211	89.2%	3 699 509	95.0%	32.6%
Other revenue	3 679 842	3 707 260	850 190	23.1%	717 349	19.5%	1 362 668	36.8%	1 334 155	36.0%	4 264 362	115.0%	915 311	49.3%	45.8%
Government - operating	5 690 916	5 981 152	1 327 744	23.3%	1 324 549	23.3%	2 733 142	45.7%	(63 205)	(1.1%)	5 322 230	89.0%	1 297 688	88.5%	(104.9%)
Government - capital	2 654 718	2 756 315	(242 888)	(9.1%)	327 580	12.3%	440 635	16.0%	2 555 320	92.7%	3 080 647	111.8%	792 552	98.8%	222.4%
Interest	527 803	529 846	159 643	30.2%	9 987	1.9%	370 757	70.0%	95 210	18.0%	635 597	120.0%	357 552	152.4%	(73.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 942 115)	(34 064 965)	(8 159 622)	25.5%	(7 201 812)	22.5%	(6 934 709)	20.4%	(8 363 087)	24.6%	(30 659 230)	90.0%	(8 476 665)	96.0%	(1.3%)
Suppliers and employees	(30 132 471)	(32 294 269)	(7 753 849)	25.7%	(6 773 972)	22.5%	(6 383 016)	19.8%	(7 832 823)	24.3%	(28 743 660)	89.0%	(8 065 586)	94.6%	(2.9%)
Finance charges	(1 809 644)	(1 770 696)	(362 763)	20.0%	(255 946)	14.1%	(454 302)	25.7%	(368 209)	20.8%	(1 441 220)	81.4%	(249 014)	103.0%	47.9%
Transfers and grants	-	-	(43 010)	-	(171 894)	-	(97 391)	-	(162 055)	-	(474 350)	-	(162 065)	-	-
Net Cash from/(used) Operating Activities	7 630 590	7 324 225	278 142	3.6%	1 686 058	22.1%	3 835 196	52.4%	2 412 023	32.9%	8 211 419	112.1%	1 778	65.6%	135 559.3%
Cash Flow from Investing Activities															
Receipts	(845 147)	(674 018)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	19 980	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(25 164)	(12 476)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(839 983)	(681 522)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 331 390)	(10 286 550)	(1 756 448)	17.0%	(1 244 225)	12.0%	(1 762 392)	17.1%	(2 525 971)	24.6%	(7 289 036)	70.9%	(2 173 073)	78.6%	16.2%
Capital assets	(10 331 390)	(10 286 550)	(1 756 448)	17.0%	(1 244 225)	12.0%	(1 762 392)	17.1%	(2 525 971)	24.6%	(7 289 036)	70.9%	(2 173 073)	78.6%	16.2%
Net Cash from/(used) Investing Activities	(11 176 537)	(10 960 568)	(1 756 448)	15.7%	(1 244 225)	11.1%	(1 762 392)	16.1%	(2 525 971)	23.0%	(7 289 036)	66.5%	(2 173 073)	72.1%	16.2%
Cash Flow from Financing Activities															
Receipts	3 276 000	3 276 000	-	-	-	-	-	-	-	-	-	-	1 458 000	100.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 276 000	3 276 000	-	-	-	-	-	-	-	-	-	-	1 458 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(981 893)	(981 893)	(550 581)	56.1%	(1 087 504)	110.8%	(225 082)	22.9%	(191 965)	19.6%	(2 055 132)	209.3%	(177 532)	185.5%	8.1%
Repayment of borrowing	(981 893)	(981 893)	(550 581)	56.1%	(1 087 504)	110.8%	(225 082)	22.9%	(191 965)	19.6%	(2 055 132)	209.3%	(177 532)	185.5%	8.1%
Net Cash from/(used) Financing Activities	2 294 107	2 294 107	(550 581)	(24.0%)	(1 087 504)	(47.4%)	(225 082)	(9.8%)	(191 965)	(8.4%)	(2 055 132)	(89.6%)	1 280 468	58.8%	(115.0%)
Net Increase/(Decrease) in cash held	(1 251 839)	(1 342 236)	(2 028 887)	162.1%	(645 671)	51.6%	1 847 722	(137.7%)	(305 913)	22.8%	(1 132 749)	84.4%	(890 827)	(.9%)	(65.7%)
Cash/cash equivalents at the year begin:	6 324 252	5 327 242	4 966 394	78.5%	2 937 507	46.4%	2 291 836	43.0%	4 139 558	77.7%	4 966 394	93.2%	5 857 221	92.1%	(29.3%)
Cash/cash equivalents at the year end:	5 072 413	3 985 006	2 937 507	57.9%	2 291 836	45.2%	4 139 558	103.9%	3 833 645	96.2%	3 833 645	96.2%	4 966 394	78.5%	(22.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	703 407	12.8%	219 159	4.0%	161 945	2.9%	4 424 163	80.3%	5 508 674	27.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	852 597	17.1%	265 515	5.3%	262 322	5.3%	3 598 214	72.3%	4 978 648	24.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	487 471	9.3%	89 271	1.7%	64 133	1.2%	4 606 455	87.8%	5 247 331	26.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	468 938	14.0%	146 106	4.4%	107 963	3.2%	2 625 746	78.4%	3 348 753	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128 742	15.2%	54 981	6.5%	47 406	5.6%	617 989	72.8%	849 118	4.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 688	2.1%	5 167	1.9%	5 090	1.8%	259 445	94.2%	275 388	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 646 842	13.1%	780 199	3.9%	648 859	3.2%	16 132 012	79.8%	20 207 912	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	2.9%	-	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	31.8%	-	-	-	-
Households	1 140 932	8.8%	569 231	4.4%	316 963	2.5%	10 894 963	84.3%	12 922 090	63.9%	-	-	-	-
Other	5 688	2.1%	5 167	1.9%	5 090	1.8%	259 445	94.2%	275 388	1.4%	-	-	-	-
Total By Customer Group	2 646 842	13.1%	780 199	3.9%	648 859	3.2%	16 132 012	79.8%	20 207 912	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 431 934	100.0%	-	-	-	-	-	-	1 431 934	34.9%
Bulk Water	285 975	100.0%	-	-	-	-	-	-	285 975	7.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 095 769	75.8%	222 455	15.4%	74 603	5.2%	52 021	3.6%	1 444 848	35.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	907 138	97.0%	5 700	.6%	5 676	.6%	16 936	1.8%	935 450	22.8%
Total	3 720 816	90.8%	228 155	5.6%	80 279	2.0%	68 957	1.7%	4 098 207	100.0%

Contact Details

Municipal Manager	Mr Trevor Fowler	011 407 7309
Financial Manager	Mr Reggie Boqo	011 358 3618

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	24 939 484	25 110 962	6 445 122	25.8%	5 985 774	24.0%	6 266 314	25.0%	5 524 309	22.0%	24 221 519	96.5%	4 840 828	98.5%	14.1%
Property rates	4 888 154	4 888 154	1 181 188	24.2%	1 224 260	25.0%	1 234 021	25.2%	1 269 248	26.0%	4 908 717	100.4%	1 131 884	99.6%	12.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 714 755	9 714 755	2 714 663	27.9%	2 039 747	21.0%	2 090 843	21.5%	2 322 427	23.9%	9 167 680	94.4%	2 034 140	97.8%	14.2%
Service charges - water revenue	3 071 955	3 155 955	750 011	24.4%	820 316	26.7%	730 752	23.2%	798 746	25.3%	3 099 824	98.2%	741 995	101.6%	7.6%
Service charges - sanitation revenue	737 535	737 535	177 296	24.0%	190 539	25.8%	178 959	24.3%	193 336	26.2%	740 130	100.4%	179 766	100.2%	7.5%
Service charges - refuse revenue	996 597	1 009 097	250 426	25.1%	253 900	25.5%	254 564	25.2%	255 850	25.4%	1 014 740	100.6%	216 006	101.0%	18.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	268 884	264 965	18 553	6.9%	35 460	13.2%	17 948	6.8%	42 830	16.2%	114 792	43.3%	32 507	87.7%	31.8%
Interest earned - external investments	66 622	66 824	12 370	18.6%	6 550	9.8%	6 982	10.4%	11 574	17.3%	37 476	56.1%	21 081	134.6%	(45.1%)
Interest earned - outstanding debtors	227 379	227 253	86 156	37.9%	89 915	39.5%	97 780	43.0%	100 609	44.3%	374 460	164.8%	87 474	137.0%	15.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	75 022	199 022	1 315	1.8%	537	.7%	171 049	85.9%	533	.3%	173 434	87.1%	1 273	5.5%	(58.1%)
Licences and permits	58 578	58 578	9 376	16.0%	14 042	24.0%	12 505	21.3%	17 321	29.6%	53 244	90.9%	17 244	105.3%	.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	3 174 408	3 377 197	1 050 384	33.1%	1 065 550	33.6%	977 016	28.9%	148 240	4.4%	3 241 190	96.0%	115 442	97.8%	28.4%
Other own revenue	1 659 596	1 411 626	193 384	11.7%	244 224	14.7%	493 895	35.0%	362 762	25.7%	1 294 265	91.7%	261 955	88.0%	38.5%
Gains on disposal of PPE	-	-	-	-	734	-	-	-	833	-	1 567	-	60	-	1 277.6%
Operating Expenditure	23 839 956	24 589 717	6 093 362	25.6%	6 844 862	28.7%	5 425 077	22.1%	6 662 124	27.1%	25 025 425	101.8%	5 725 759	97.6%	16.4%
Employee related costs	6 599 935	6 497 928	1 550 097	23.5%	1 805 713	27.4%	1 583 058	24.4%	1 575 729	24.2%	6 514 598	100.3%	1 471 400	97.2%	7.1%
Remuneration of councillors	109 043	109 637	25 370	23.3%	25 253	23.2%	24 465	22.3%	32 752	29.9%	107 840	98.4%	25 238	102.9%	29.8%
Debt impairment	650 518	761 280	97 199	14.9%	528 066	81.2%	255 822	33.6%	416 667	54.7%	1 297 754	170.5%	136 619	79.1%	205.0%
Depreciation and asset impairment	1 116 341	1 123 978	242 298	21.7%	311 784	27.9%	253 511	22.6%	308 016	27.4%	1 115 608	99.3%	259 995	98.0%	18.5%
Finance charges	898 191	937 453	90 634	10.1%	365 338	40.7%	99 625	10.6%	382 314	40.8%	937 912	100.0%	161 429	82.6%	136.8%
Bulk purchases	8 129 270	8 138 665	2 646 666	32.6%	1 729 336	21.3%	1 652 498	20.3%	1 763 983	21.7%	7 792 483	95.7%	1 689 815	97.2%	4.4%
Other Materials	410 262	316 101	35 230	8.6%	86 216	21.0%	51 041	16.1%	112 454	35.6%	284 942	90.1%	66 126	99.2%	70.1%
Contracted services	2 002 023	2 419 396	518 318	25.9%	814 093	40.7%	736 702	30.4%	975 175	40.3%	3 044 288	125.8%	676 331	117.2%	44.2%
Transfers and grants	262 327	257 166	25 593	9.8%	146 469	55.8%	30 418	11.8%	16 179	6.3%	218 658	85.0%	67 671	93.5%	(76.1%)
Other expenditure	3 662 046	4 028 112	861 435	23.5%	1 032 593	28.2%	737 376	18.3%	1 074 270	26.7%	3 705 674	92.0%	1 164 015	98.4%	(7.7%)
Loss on disposal of PPE	-	1	522	-	-	-	560	56 016.2%	4 585	458 476.6%	5 667	566 720.2%	7 118	-	(35.6%)
Surplus/(Deficit)	1 099 528	521 245	351 760		(859 088)		841 237		(1 137 815)		(803 906)		(884 930)		
Transfers recognised - capital	2 544 400	2 623 113	578 198	22.7%	569 885	22.4%	464 657	17.7%	879 095	33.5%	2 491 834	95.0%	783 746	93.1%	12.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 643 928	3 144 357	929 957		(289 203)		1 305 894		(258 720)		1 687 929		(101 185)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 643 928	3 144 357	929 957		(289 203)		1 305 894		(258 720)		1 687 929		(101 185)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 643 928	3 144 357	929 957		(289 203)		1 305 894		(258 720)		1 687 929		(101 185)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 643 928	3 144 357	929 957		(289 203)		1 305 894		(258 720)		1 687 929		(101 185)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	4 167 987	4 388 781	788 529	18.9%	992 998	23.8%	581 289	13.2%	1 753 695	40.0%	4 116 511	93.8%	1 843 148	93.3%	(4.9%)
National Government	2 529 271	2 591 309	592 202	23.4%	662 968	26.2%	353 333	13.6%	907 766	35.0%	2 516 269	97.1%	781 896	96.0%	16.1%
Provincial Government	15 129	27 304	-	-	678	4.5%	3 870	14.2%	4 173	15.3%	8 721	31.9%	11 437	22.5%	(63.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	4 500	-	-	-	-	-	-	4 454	99.0%	4 454	99.0%	-	-	(100.0%)
Transfers recognised - capital	2 544 400	2 623 113	592 202	23.3%	663 646	26.1%	357 203	13.6%	916 393	34.9%	2 529 444	96.4%	793 333	93.5%	15.5%
Borrowing	1 500 000	1 500 000	185 408	12.4%	306 346	20.4%	200 783	13.4%	682 686	45.5%	1 375 223	91.7%	730 884	94.4%	(6.6%)
Internally generated funds	43 487	189 569	3 397	7.8%	8 388	19.3%	9 908	5.2%	125 551	66.2%	147 244	77.7%	270 674	89.3%	(53.6%)
Public contributions and donations	80 100	76 100	7 522	9.4%	14 618	18.2%	13 395	17.6%	29 065	38.2%	64 600	84.9%	48 258	97.8%	(39.8%)
Capital Expenditure Standard Classification	4 167 987	4 388 781	788 529	18.9%	992 998	23.8%	581 289	13.2%	1 753 695	40.0%	4 116 511	93.8%	1 843 148	93.3%	(4.9%)
Governance and Administration	336 029	420 840	78 818	23.5%	131 211	39.0%	65 567	15.6%	130 002	30.9%	405 598	96.4%	323 445	91.0%	(59.8%)
Executive & Council	187 229	254 968	61 445	32.8%	101 997	54.5%	43 906	17.2%	41 943	16.5%	249 290	97.8%	130 919	96.6%	(68.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	148 800	165 872	17 373	11.7%	29 214	19.6%	21 661	13.1%	88 059	53.1%	156 308	94.2%	192 526	86.9%	(54.3%)
Community and Public Safety	1 096 442	1 177 005	67 442	6.2%	126 288	11.5%	109 428	9.3%	782 948	66.5%	1 086 105	92.3%	327 430	79.4%	139.1%
Community & Social Services	17 600	39 448	2 000	11.4%	5 358	30.4%	3 233	8.2%	39 324	99.7%	49 914	126.5%	19 810	51.5%	98.5%
Sport And Recreation	112 000	134 400	4 299	3.8%	18 071	16.1%	16 166	12.0%	66 923	49.8%	105 458	78.5%	98 351	95.3%	(32.0%)
Public Safety	32 037	32 037	8 913	27.8%	5 358	16.7%	3 852	12.0%	13 485	42.1%	31 608	98.7%	55 102	91.6%	(75.5%)
Housing	901 305	926 921	50 274	5.6%	90 621	10.1%	72 925	7.9%	647 140	69.8%	860 961	92.9%	130 797	73.4%	394.8%
Health	33 500	44 200	1 956	5.8%	6 879	20.5%	13 252	30.0%	16 076	36.4%	38 163	86.3%	23 370	82.7%	(31.2%)
Economic and Environmental Services	1 565 770	1 565 770	432 424	27.6%	459 420	29.3%	219 634	14.0%	392 240	25.1%	1 503 718	96.0%	583 385	99.0%	(32.8%)
Planning and Development	2 800	2 800	83	3.0%	282	10.1%	1 792	64.0%	550	19.7%	2 707	96.7%	2 074	99.4%	(73.5%)
Road Transport	1 561 470	1 561 470	432 267	27.7%	458 084	29.3%	217 800	13.9%	391 396	25.1%	1 499 547	96.0%	579 892	99.0%	(32.5%)
Environmental Protection	1 500	1 500	74	4.9%	1 054	70.3%	43	2.9%	293	19.5%	1 464	97.6%	1 419	90.2%	(79.4%)
Trading Services	1 156 246	1 211 666	208 694	18.0%	272 922	23.6%	183 252	15.1%	444 306	36.7%	1 109 174	91.5%	598 684	97.7%	(25.8%)
Electricity	642 500	625 500	104 934	16.3%	152 559	23.7%	112 463	18.0%	188 949	30.2%	558 905	89.4%	177 368	95.9%	6.5%
Water	149 600	145 600	22 896	15.3%	19 602	13.1%	14 434	9.9%	65 794	45.2%	122 726	84.3%	102 679	105.9%	(35.9%)
Waste Water Management	349 146	425 566	80 418	23.0%	98 753	28.3%	54 971	12.9%	180 996	42.5%	415 138	97.5%	305 926	96.4%	(40.8%)
Waste Management	15 000	15 000	446	3.0%	2 008	13.4%	1 384	9.2%	8 567	57.1%	12 405	82.7%	12 712	98.2%	(32.6%)
Other	13 500	13 500	1 150	8.5%	3 158	23.4%	3 408	25.2%	4 201	31.1%	11 917	88.3%	10 204	98.8%	(58.8%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	26 355 426	26 595 544	7 013 948	26.6%	6 554 924	24.9%	6 730 972	25.3%	6 669 897	25.1%	26 969 741	101.4%	5 212 266	99.2%	28.0%
Property rates, penalties and collection charges	4 643 746	4 692 627	1 181 188	25.4%	1 224 260	26.4%	1 234 021	26.3%	1 269 248	27.0%	4 908 717	104.6%	940 314	96.1%	35.0%
Service charges	13 778 233	13 994 555	3 892 396	28.3%	3 304 501	24.0%	3 255 118	23.3%	3 570 358	25.5%	14 022 374	100.2%	2 951 230	101.0%	21.0%
Other revenue	2 027 237	1 673 289	213 257	10.5%	294 263	14.5%	695 397	41.6%	423 446	25.3%	1 626 363	97.2%	312 979	86.1%	35.3%
Government - operating	3 166 498	3 377 197	1 050 384	33.2%	1 065 550	33.7%	977 016	28.9%	284 289	8.4%	3 377 239	100.0%	115 442	97.7%	146.3%
Government - capital	2 544 400	2 623 113	578 198	22.7%	569 885	22.4%	464 657	17.7%	1 010 373	38.5%	2 623 113	100.0%	783 746	94.6%	28.9%
Interest	195 312	234 763	98 525	50.4%	96 465	49.4%	104 762	44.6%	112 183	47.8%	411 936	175.5%	108 555	221.6%	3.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 903 700)	(22 952 875)	(8 044 732)	36.7%	(6 119 462)	27.9%	(4 348 166)	18.9%	(5 113 736)	22.3%	(23 626 095)	102.9%	(4 073 437)	100.2%	25.5%
Suppliers and employees	(20 768 836)	(21 758 699)	(7 928 504)	38.2%	(5 607 655)	27.0%	(4 218 123)	19.4%	(4 715 243)	21.7%	(22 469 526)	103.3%	(3 813 444)	100.8%	23.6%
Finance charges	(898 191)	(937 010)	(90 634)	10.1%	(365 338)	40.7%	(99 625)	10.6%	(382 314)	40.8%	(937 912)	100.1%	(192 321)	86.5%	98.8%
Transfers and grants	(236 673)	(257 166)	(25 593)	10.8%	(146 469)	61.9%	(30 418)	11.8%	(16 179)	6.3%	(218 658)	85.0%	(67 671)	103.4%	(76.1%)
Net Cash from/(used) Operating Activities	4 451 726	3 642 669	(1 030 784)	(23.2%)	435 462	9.8%	2 382 806	65.4%	1 556 161	42.7%	3 343 645	91.8%	1 138 829	93.0%	36.6%
Cash Flow from Investing Activities															
Receipts	(51 447)	(11 939)	378 561	(735.8%)	679 697	(1 321.2%)	(242 648)	2 032.4%	(1 181 842)	9 899.2%	(366 232)	3 067.6%	(985 998)	2 142.9%	19.9%
Proceeds on disposal of PPE	-	-	22 059	-	35 340	-	27 168	-	96 113	-	180 681	-	57 044	-	68.5%
Decrease in non-current debtors	-	-	264 302	-	595 243	-	(66 421)	-	(810 931)	-	(17 808)	-	(939 114)	-	(13.6%)
Decrease in other non-current receivables	48 553	48 553	108 416	223.3%	(35 887)	(73.9%)	(234 581)	(483.1%)	(545 795)	(1 124.1%)	(707 847)	(1 457.9%)	(33 524)	-	1 528.1%
Decrease (increase) in non-current investments	(100 000)	(60 492)	(16 216)	16.2%	85 000	(85.0%)	31 186	(51.6%)	78 771	(130.2%)	178 741	(295.5%)	(70 404)	88.5%	(211.9%)
Payments	(4 012 608)	(4 269 986)	(788 529)	19.7%	(992 998)	24.7%	(581 289)	13.6%	(1 753 695)	41.1%	(4 116 511)	96.4%	(1 843 148)	96.8%	(4.9%)
Capital assets	(4 012 608)	(4 269 986)	(788 529)	19.7%	(992 998)	24.7%	(581 289)	13.6%	(1 753 695)	41.1%	(4 116 511)	96.4%	(1 843 148)	96.8%	(4.9%)
Net Cash from/(used) Investing Activities	(4 064 055)	(4 281 925)	(409 968)	10.1%	(313 302)	7.7%	(823 937)	19.2%	(2 935 537)	68.6%	(4 482 743)	104.7%	(2 829 146)	106.6%	3.8%
Cash Flow from Financing Activities															
Receipts	1 523 200	1 508 401	1 459 742	95.8%	152 777	10.0%	5 369 662	356.0%	2 746 506	182.1%	9 728 687	645.0%	1 509 515	91.5%	81.9%
Short term loans	-	-	1 479 966	-	183 078	-	5 377 956	-	1 250 000	-	8 291 000	-	(90 061)	-	(1 487.9%)
Borrowing long term/refinancing	1 500 000	1 500 000	-	-	-	-	-	-	1 500 000	100.0%	1 500 000	100.0%	1 600 000	100.0%	(6.3%)
Increase (decrease) in consumer deposits	23 200	8 401	(20 224)	(87.2%)	(30 301)	(130.6%)	(8 293)	(98.7%)	(3 494)	(41.6%)	(62 313)	(741.8%)	(424)	(19.0%)	723.8%
Payments	(634 301)	(517 654)	(71 922)	11.3%	(614 801)	96.9%	(6 664 602)	1 287.5%	(1 418 266)	274.0%	(8 769 590)	1 694.1%	(257 912)	103.8%	449.9%
Repayment of borrowing	(634 301)	(517 654)	(71 922)	11.3%	(614 801)	96.9%	(6 664 602)	1 287.5%	(1 418 266)	274.0%	(8 769 590)	1 694.1%	(257 912)	103.8%	449.9%
Net Cash from/(used) Financing Activities	888 898	990 747	1 387 820	156.1%	(462 024)	(52.0%)	(1 294 940)	(130.7%)	1 328 240	134.1%	959 097	96.8%	1 251 603	83.8%	6.1%
Net Increase/(Decrease) in cash held	1 276 569	351 491	(52 931)	(4.1%)	(339 863)	(26.6%)	263 929	75.1%	(51 136)	(14.5%)	(180 001)	(51.2%)	(438 714)	(1 218.8%)	(88.3%)
Cash/cash equivalents at the year begin:	1 416 667	851 985	847 816	59.8%	794 885	56.1%	455 021	53.4%	718 951	84.4%	847 816	99.5%	1 478 729	122.9%	(51.4%)
Cash/cash equivalents at the year end:	2 693 236	1 203 476	794 885	29.5%	455 021	16.9%	718 951	59.7%	667 814	55.5%	667 814	55.5%	1 040 014	73.4%	(35.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	334 995	25.9%	63 657	4.9%	53 147	4.1%	841 728	65.1%	1 293 527	18.9%	151 505	11.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	259 304	26.0%	19 205	1.9%	19 333	1.9%	697 857	70.1%	995 699	14.6%	35 338	3.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	478 564	23.7%	68 985	3.4%	58 999	2.9%	1 416 030	70.0%	2 022 578	29.6%	54 654	2.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	68 739	28.6%	5 609	2.3%	6 314	2.6%	159 687	66.4%	240 348	3.5%	31 540	13.1%	-	-
Receivables from Exchange Transactions - Waste Management	87 603	23.2%	10 568	2.8%	10 932	2.9%	268 287	71.1%	377 391	5.5%	54 381	14.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9 540	4.9%	1 552	.8%	1 023	.5%	184 372	93.8%	196 487	2.9%	635	.3%	-	-
Interest on Arrear Debtor Accounts	85 566	8.5%	25 756	2.6%	27 373	2.7%	862 984	86.2%	1 001 679	14.6%	65 735	6.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	98 659	13.9%	8 022	1.1%	6 785	1.0%	596 420	84.0%	709 886	10.4%	156 639	22.1%	-	-
Total By Income Source	1 422 970	20.8%	203 354	3.0%	183 907	2.7%	5 027 364	73.5%	6 837 596	100.0%	550 426	8.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	482 599	24.9%	91 600	4.7%	64 318	3.3%	1 301 229	67.1%	1 939 746	28.4%	30 082	1.6%	-	-
Households	750 004	19.2%	98 201	2.5%	112 648	2.9%	2 947 421	75.4%	3 908 274	57.2%	499 957	12.8%	-	-
Other	190 367	19.2%	13 554	1.4%	6 941	.7%	778 714	78.7%	989 576	14.5%	20 387	2.1%	-	-
Total By Customer Group	1 422 970	20.8%	203 354	3.0%	183 907	2.7%	5 027 364	73.5%	6 837 596	100.0%	550 426	8.0%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	496 455	100.0%	-	-	-	-	-	-	496 455	8.6%
Bulk Water	161 934	100.0%	-	-	-	-	-	-	161 934	2.8%
PAYE deductions	77 881	100.0%	-	-	-	-	-	-	77 881	1.3%
VAT (output less input)	(85 327)	100.0%	-	-	-	-	-	-	(85 327)	(1.5%)
Pensions / Retirement	86 834	100.0%	-	-	-	-	-	-	86 834	1.5%
Loan repayments	168 243	100.0%	-	-	-	-	-	-	168 243	2.9%
Trade Creditors	1 824 557	100.0%	-	-	-	-	-	-	1 824 557	31.6%
Auditor-General	1 937	100.0%	-	-	-	-	-	-	1 937	-
Other	3 042 952	100.0%	-	-	-	-	-	-	3 042 952	52.7%
Total	5 775 467	100.0%	-	-	-	-	-	-	5 775 467	100.0%

Contact Details

Municipal Manager	Mr Jason Ngobeni	012 358 4904/4901
Financial Manager	Mr Umar Banda (acting)	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	4 708 536	4 808 496	1 288 197	27.4%	1 186 164	25.2%	1 213 555	25.2%	1 129 292	23.5%	4 817 209	100.2%	855 962	93.9%	31.9%
Property rates	539 000	539 000	135 384	25.1%	134 977	25.0%	136 120	25.3%	220 340	40.9%	626 820	116.3%	118 918	100.4%	85.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 977 314	1 977 314	540 824	27.4%	424 917	21.5%	397 177	20.1%	353 204	17.9%	1 716 123	86.8%	397 937	90.1%	(11.2%)
Service charges - water revenue	946 898	946 898	229 075	24.2%	241 937	25.6%	247 867	26.2%	418 923	44.2%	1 137 802	120.2%	208 231	102.5%	101.2%
Service charges - sanitation revenue	259 158	259 158	67 920	26.2%	102 611	39.6%	110 439	42.6%	11 455	4.4%	292 425	112.8%	62 665	97.7%	(81.7%)
Service charges - refuse revenue	171 227	171 227	45 634	26.7%	45 322	26.5%	44 678	26.1%	67 234	39.3%	202 869	118.5%	42 520	108.4%	58.1%
Service charges - other	27 564	27 564	1 734	6.3%	1 302	4.7%	2 430	8.8%	975	3.5%	6 440	23.4%	1 523	10.7%	(36.0%)
Rental of facilities and equipment	14 772	14 772	2 942	19.9%	(976)	(6.6%)	3 052	20.7%	1 579	10.7%	6 598	44.7%	3 003	85.0%	(47.4%)
Interest earned - external investments	11 152	11 152	1 321	11.8%	698	6.3%	4 912	44.0%	660	5.9%	7 592	68.1%	2 971	112.5%	(77.8%)
Interest earned - outstanding debtors	22 796	22 796	7 375	32.4%	8 473	37.2%	8 565	37.6%	2 747	12.0%	27 158	119.1%	8 477	121.9%	(67.6%)
Dividends received	5	5	3	60.5%	-	-	-	-	-	-	3	60.5%	3	-	(100.0%)
Fines	35 008	35 008	4 509	12.9%	2 280	6.5%	75 942	216.9%	39 599	113.1%	122 330	349.4%	5 137	56.6%	670.8%
Licences and permits	13	13	2	15.4%	3	23.1%	2	13.3%	1	8.2%	8	60.0%	3	56.0%	(65.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	669 140	669 100	247 582	37.0%	217 887	32.6%	176 847	26.4%	11 071	1.7%	653 387	97.7%	8 676	95.2%	27.6%
Other own revenue	33 075	134 489	3 864	11.7%	6 733	20.4%	4 970	3.7%	1 505	1.1%	17 073	12.7%	(4 097)	37.8%	(136.7%)
Gains on disposal of PPE	1 414	-	28	2.0%	-	-	554	-	-	-	582	-	(6)	48.5%	(100.0%)
Operating Expenditure	4 566 121	4 661 645	830 731	18.2%	997 363	21.8%	1 155 904	24.8%	1 123 398	24.1%	4 107 397	88.1%	1 311 217	87.0%	(14.3%)
Employee related costs	918 945	917 758	217 465	23.7%	213 750	23.3%	211 478	23.0%	216 103	23.5%	858 796	93.6%	204 111	99.3%	5.9%
Remuneration of councillors	47 185	47 185	10 805	22.9%	10 753	22.8%	10 719	22.7%	13 054	27.7%	45 331	96.1%	10 702	101.4%	22.0%
Debt impairment	438 179	510 110	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	248 527	173 523	-	-	20 326	8.2%	236 495	136.3%	109 218	62.9%	366 039	210.9%	419 878	217.1%	(74.0%)
Finance charges	11 897	2 840	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	1 950 243	1 950 243	433 061	22.2%	465 680	23.9%	424 482	21.8%	436 989	22.4%	1 760 211	90.3%	421 649	88.7%	3.6%
Other Materials	8 281	6 606	5 178	62.5%	10 868	131.2%	9 948	150.6%	11 183	169.3%	37 177	562.8%	13 877	1 278.5%	(19.4%)
Contracted services	134 239	164 078	15 624	11.6%	54 532	40.6%	38 241	23.3%	113 155	69.0%	221 551	135.0%	22 234	66.1%	408.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	808 626	889 301	148 599	18.4%	221 455	27.4%	224 541	25.2%	223 697	25.2%	818 292	92.0%	218 765	95.9%	2.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142 415	146 851	457 465		188 801		57 651		5 894		709 812		(455 255)		
Transfers recognised - capital	266 011	371 269	774	.3%	88 108	33.1%	39 674	10.7%	31 544	8.5%	160 101	43.1%	42 891	92.4%	(26.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408 425	518 120	458 240		276 909		97 326		37 438		869 913		(412 364)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408 425	518 120	458 240		276 909		97 326		37 438		869 913		(412 364)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408 425	518 120	458 240		276 909		97 326		37 438		869 913		(412 364)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408 425	518 120	458 240		276 909		97 326		37 438		869 913		(412 364)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	408 425	518 120	32 728	8.0%	95 861	23.5%	31 988	6.2%	45 658	8.8%	206 235	39.8%	48 627	50.4%	(6.1%)
National Government	265 151	370 497	25 966	9.8%	49 887	18.8%	28 910	7.8%	23 497	6.3%	128 261	34.6%	39 529	84.7%	(40.6%)
Provincial Government	1 819	35 619	-	-	3 257	179.0%	4 217	11.8%	5 010	14.1%	12 483	35.0%	1 123	22.0%	346.3%
District Municipality	2 704	2 704	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	269 974	408 820	25 966	9.6%	53 144	19.7%	33 127	8.1%	28 507	7.0%	140 745	34.4%	40 652	77.2%	(29.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	138 451	109 300	6 761	4.9%	42 717	30.9%	(1 139)	(1.0%)	17 151	15.7%	65 490	59.9%	7 975	13.7%	115.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	408 425	518 120	32 728	8.0%	95 861	23.5%	31 988	6.2%	45 658	8.8%	206 235	39.8%	48 627	50.4%	(6.1%)
Governance and Administration	5 000	8 900	195	3.9%	2 215	44.3%	368	4.1%	1 252	14.1%	4 030	45.3%	605	40.1%	107.1%
Executive & Council	-	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 000	7 000	195	4.9%	2 215	55.4%	258	3.7%	1 252	17.9%	3 921	56.0%	605	40.1%	107.1%
Corporate Services	1 000	1 000	-	-	-	-	110	11.0%	-	-	110	11.0%	-	-	-
Community and Public Safety	42 321	-	-	-	-	-	-	-	-	-	-	-	180	-	(100.0%)
Community & Social Services	8 814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	32 012	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	180	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 495	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 730	509 220	32 413	24.4%	93 647	70.6%	31 618	6.2%	44 406	8.7%	202 083	39.7%	47 192	392.0%	(5.9%)
Planning and Development	5 500	509 220	32 413	589.3%	93 647	1 702.7%	31 618	6.2%	44 406	8.7%	202 083	39.7%	47 192	2 471.3%	(5.9%)
Road Transport	127 230	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	228 375	-	119	.1%	-	-	2	-	-	-	122	-	650	(.4%)	(100.0%)
Electricity	83 900	-	119	.1%	-	-	2	-	-	-	122	-	650	(.8%)	(100.0%)
Water	4 550	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	138 520	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 405	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	4 547 285	4 419 171	1 202 450	26.4%	1 169 222	25.7%	979 947	22.2%	824 027	18.6%	4 175 647	94.5%	764 346	96.5%	7.8%
Property rates, penalties and collection charges	539 000	442 278	112 391	20.9%	102 145	19.0%	104 605	23.7%	118 444	26.8%	437 586	98.9%	88 212	90.8%	34.3%
Service charges	3 004 814	2 768 152	654 318	21.8%	689 595	22.9%	604 391	21.8%	574 403	20.8%	2 522 707	91.1%	499 119	90.5%	15.1%
Other revenue	82 868	182 918	106 016	127.9%	110 350	133.2%	46 525	25.4%	34 213	18.7%	297 105	162.4%	169 077	252.9%	(79.8%)
Government - operating	623 644	728 863	238 348	38.2%	200 715	32.2%	163 081	22.4%	81 423	11.2%	683 567	93.8%	-	86.1%	(100.0%)
Government - capital	263 007	263 007	82 677	31.4%	57 246	21.8%	47 868	18.2%	4 881	1.9%	192 673	73.3%	-	107.3%	(100.0%)
Interest	33 948	33 948	8 699	25.6%	9 171	27.0%	13 477	39.7%	10 663	31.4%	42 010	123.7%	7 938	43.9%	34.3%
Dividends	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 882 629)	(4 001 269)	(1 467 321)	37.8%	(1 073 274)	27.6%	(916 768)	22.9%	(850 995)	21.3%	(4 308 358)	107.7%	(796 086)	109.8%	6.9%
Suppliers and employees	(3 870 732)	(3 989 372)	(1 467 235)	37.9%	(1 071 229)	27.7%	(911 725)	22.9%	(850 021)	21.3%	(4 300 210)	107.8%	(796 086)	110.1%	6.8%
Finance charges	(11 897)	(11 897)	(86)	.7%	(2 045)	17.2%	(5 043)	42.4%	(974)	8.2%	(8 148)	68.5%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	664 656	417 902	(264 871)	(39.9%)	95 948	14.4%	63 179	15.1%	(26 967)	(6.5%)	(132 711)	(31.8%)	(31 740)	3.2%	(15.0%)
Cash Flow from Investing Activities															
Receipts	1 414	1 414	136 750	9 672.1%	79 171	5 599.7%	99 654	7 048.4%	65 648	4 643.2%	381 223	26 963.4%	132 686	21 605.0%	(50.5%)
Proceeds on disposal of PPE	1 414	1 414	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	4 758	-	4 758	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	136 750	-	79 171	-	99 654	-	60 890	-	376 465	-	132 686	-	(54.1%)
Payments	(408 425)	(518 120)	(38 708)	9.5%	(101 637)	24.9%	(46 176)	8.9%	(33 717)	6.5%	(220 238)	42.5%	(26 529)	61.5%	27.1%
Capital assets	(408 425)	(518 120)	(38 708)	9.5%	(101 637)	24.9%	(46 176)	8.9%	(33 717)	6.5%	(220 238)	42.5%	(26 529)	61.5%	27.1%
Net Cash from/(used) Investing Activities	(407 011)	(516 706)	98 041	(24.1%)	(22 465)	5.5%	53 478	(10.3%)	31 931	(6.2%)	160 985	(31.2%)	106 157	(26.3%)	(69.9%)
Cash Flow from Financing Activities															
Receipts	-	-	98 000	-	-	-	39 000	-	42 000	-	179 000	-	7 000	113.9%	500.0%
Short term loans	-	-	98 000	-	-	-	39 000	-	42 000	-	179 000	-	7 000	113.9%	500.0%
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(150 000)	(15 937)	-	(49 682)	-	(56 978)	38.0%	(93 647)	62.4%	(216 244)	144.2%	(105 918)	159.2%	(11.6%)
Repayment of borrowing	-	(150 000)	(15 937)	-	(49 682)	-	(56 978)	38.0%	(93 647)	62.4%	(216 244)	144.2%	(105 918)	159.2%	(11.6%)
Net Cash from/(used) Financing Activities	-	(150 000)	82 063	-	(49 682)	-	(17 978)	12.0%	(51 647)	34.4%	(37 244)	24.8%	(98 918)	##############	(47.8%)
Net Increase/(Decrease) in cash held	257 644	(248 805)	(84 767)	(32.9%)	23 801	9.2%	98 679	(39.7%)	(46 684)	18.8%	(8 969)	3.6%	(24 501)	19.0%	90.5%
Cash/cash equivalents at the year begin:	127 704	127 704	45 204	35.4%	(39 563)	(31.0%)	(15 761)	(12.3%)	82 918	64.9%	45 204	35.4%	69 705	-	19.0%
Cash/cash equivalents at the year end:	385 349	(121 100)	(39 563)	(10.3%)	(15 761)	(4.1%)	82 918	(68.5%)	36 234	(29.9%)	36 234	(29.9%)	45 204	25.6%	(19.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	92 919	4.4%	58 641	2.8%	60 274	2.9%	1 896 524	90.0%	2 108 358	45.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	64 835	17.8%	19 053	5.2%	13 286	3.7%	266 803	73.3%	363 977	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 966	8.9%	16 312	3.1%	13 038	2.5%	451 594	85.5%	527 910	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19 361	2.8%	13 310	1.9%	12 528	1.8%	648 364	93.5%	693 563	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 601	2.7%	8 383	1.9%	7 818	1.8%	407 452	93.6%	435 254	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121 890	24.0%	14 368	2.8%	997	.2%	371 038	73.0%	508 294	11.0%	-	-	-	-
Total By Income Source	357 572	7.7%	130 067	2.8%	107 941	2.3%	4 041 776	87.2%	4 637 356	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	30 273	10.2%	10 432	3.5%	9 582	3.2%	245 807	83.0%	296 094	6.4%	-	-	-	-
Commercial	75 602	26.8%	18 273	6.5%	14 672	5.2%	173 718	61.5%	282 265	6.1%	-	-	-	-
Households	139 248	3.6%	87 497	2.3%	82 669	2.1%	3 544 078	92.0%	3 853 492	83.1%	-	-	-	-
Other	112 449	54.7%	13 865	6.7%	1 017	.5%	78 173	38.0%	205 505	4.4%	-	-	-	-
Total By Customer Group	357 572	7.7%	130 067	2.8%	107 941	2.3%	4 041 776	87.2%	4 637 356	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	185 127	100.0%	-	-	-	-	-	-	185 127	25.4%
Bulk Water	54 437	100.0%	-	-	-	-	-	-	54 437	7.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	479 356	98.2%	2 762	.6%	5 974	1.2%	-	-	488 093	67.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	718 921	98.8%	2 762	.4%	5 974	.8%	-	-	727 658	100.0%

Contact Details

Municipal Manager	Mr S S Shabalala	016 950 5102
Financial Manager	Mr Pontsho Matlala (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	739 385	774 432	193 343	26.1%	183 856	24.9%	173 591	22.4%	110 120	14.2%	660 910	85.3%	143 975	98.3%	(23.5%)
Property rates	130 588	132 630	33 221	25.4%	33 840	25.9%	33 895	25.6%	22 757	17.2%	123 714	93.3%	25 886	97.5%	(12.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	273 688	266 882	68 610	25.1%	61 212	22.4%	57 109	21.4%	37 543	14.1%	224 473	84.1%	57 141	95.9%	(34.3%)
Service charges - water revenue	146 112	145 159	34 694	23.7%	36 696	25.1%	35 384	24.4%	23 795	16.4%	130 569	89.9%	31 466	100.7%	(24.4%)
Service charges - sanitation revenue	30 355	30 766	7 609	25.1%	7 801	25.7%	7 778	25.3%	5 208	16.9%	28 396	92.3%	7 022	103.7%	(25.8%)
Service charges - refuse revenue	29 508	29 160	6 844	23.2%	7 048	23.9%	6 895	23.6%	4 724	16.2%	25 511	87.5%	6 200	99.4%	(23.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 300	1 300	242	18.6%	297	22.9%	336	25.9%	192	14.8%	1 068	82.2%	308	93.4%	(37.5%)
Interest earned - external investments	2 000	3 300	1 026	51.3%	1 630	81.5%	1 408	42.7%	1 181	35.8%	5 245	158.9%	1 656	164.9%	(28.7%)
Interest earned - outstanding debtors	4 000	7 000	2 459	61.5%	2 636	65.9%	2 589	37.0%	1 716	24.5%	9 399	134.3%	2 340	116.4%	(26.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 523	49 523	1 835	12.6%	2 216	15.3%	3 486	7.0%	1 774	3.6%	9 311	18.8%	3 133	95.4%	(43.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 119	78 230	28 770	37.3%	24 564	31.9%	19 037	24.3%	1 463	1.9%	73 833	94.4%	1 406	93.9%	4.0%
Other own revenue	30 191	30 481	8 035	26.6%	5 916	19.6%	5 674	18.6%	9 767	32.0%	29 391	96.4%	6 961	108.0%	40.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	456	-	(100.0%)
Operating Expenditure	828 153	866 839	170 782	20.6%	219 968	26.6%	205 604	23.7%	143 344	16.5%	739 699	85.3%	171 884	93.0%	(16.6%)
Employee related costs	186 356	186 838	41 154	22.1%	42 321	22.7%	44 154	23.6%	27 855	14.9%	155 483	83.2%	9 782	76.4%	184.8%
Remuneration of councillors	9 052	9 052	2 152	23.8%	2 121	23.4%	2 148	23.7%	1 870	20.7%	8 290	91.6%	2 235	93.2%	(16.3%)
Debt impairment	28 680	64 710	7 170	25.0%	7 170	25.0%	34 193	52.8%	16 177	25.0%	64 710	100.0%	13 189	124.6%	22.7%
Depreciation and asset impairment	131 700	131 700	32 925	25.0%	32 925	25.0%	32 925	25.0%	32 925	25.0%	131 700	100.0%	29 338	100.0%	12.2%
Finance charges	18 806	19 806	327	1.7%	9 120	48.5%	364	1.8%	254	1.3%	10 065	50.8%	7 526	73.3%	(96.6%)
Bulk purchases	283 639	286 172	60 309	21.3%	88 773	31.3%	58 374	20.4%	38 208	13.4%	245 664	85.8%	63 237	97.8%	(39.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	11 648	-	(100.0%)
Contracted services	56 968	56 419	9 500	16.7%	13 111	23.0%	12 459	22.1%	9 813	17.4%	44 884	79.6%	20 175	94.7%	(51.4%)
Transfers and grants	5 926	5 649	4	.1%	1 667	28.1%	423	7.5%	622	11.0%	2 716	48.1%	4	.7%	16 832.8%
Other expenditure	107 026	106 493	17 243	16.1%	22 760	21.3%	20 564	19.3%	15 620	14.7%	76 187	71.5%	14 750	63.1%	5.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88 768)	(92 407)	22 561		(36 112)		(32 013)		(33 224)		(78 789)		(27 909)		
Transfers recognised - capital	31 236	30 322	13 625	43.6%	10 215	32.7%	5 836	19.2%	-	-	29 676	97.9%	636	108.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(56 332)	(62 085)	36 186		(25 897)		(26 177)		(33 224)		(49 113)		(27 273)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(56 332)	(62 085)	36 186		(25 897)		(26 177)		(33 224)		(49 113)		(27 273)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56 332)	(62 085)	36 186		(25 897)		(26 177)		(33 224)		(49 113)		(27 273)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56 332)	(62 085)	36 186		(25 897)		(26 177)		(33 224)		(49 113)		(27 273)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	82 392	73 884	20 729	25.2%	9 349	11.3%	12 779	17.3%	23 474	31.8%	66 331	89.8%	48 248	87.8%	(51.3%)
National Government	28 705	28 686	8 394	29.2%	2 086	7.3%	7 223	25.2%	10 599	36.9%	28 302	98.7%	20 583	146.4%	(48.5%)
Provincial Government	1 450	1 686	-	-	118	8.2%	216	12.8%	656	38.9%	990	58.7%	87	268.3%	650.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	4 300	-	-	-	-	-	-	-	-	-	-	-	-	1.6%	-
Transfers recognised - capital	34 455	30 372	8 394	24.4%	2 204	6.4%	7 438	24.5%	11 255	37.1%	29 293	96.4%	20 671	110.7%	(45.5%)
Borrowing	24 400	20 307	10 610	43.5%	3 880	15.9%	1 725	8.5%	2 414	11.9%	18 629	91.7%	19 050	76.4%	(87.3%)
Internally generated funds	14 987	17 925	1 694	11.3%	3 027	20.2%	3 236	18.1%	6 507	36.3%	14 463	80.7%	7 891	69.2%	(17.5%)
Public contributions and donations	8 550	5 280	31	.4%	238	2.8%	380	7.2%	3 298	62.5%	3 946	74.7%	637	61.7%	417.9%
Capital Expenditure Standard Classification	82 392	73 884	20 729	25.2%	9 349	11.3%	12 779	17.3%	23 474	31.8%	66 331	89.8%	48 248	87.8%	(51.3%)
Governance and Administration	2 553	3 136	372	14.6%	718	28.1%	405	12.9%	892	28.4%	2 386	76.1%	4 207	228.3%	(78.8%)
Executive & Council	265	240	-	-	497	187.5%	-	-	227	94.8%	724	302.0%	80	54.6%	182.2%
Budget & Treasury Office	140	125	11	7.8%	48	34.4%	15	11.8%	43	34.2%	117	93.2%	21	102.3%	102.1%
Corporate Services	2 148	2 772	361	16.8%	173	8.1%	390	14.1%	622	22.4%	1 546	55.8%	4 106	291.3%	(84.9%)
Community and Public Safety	14 150	13 703	6 511	46.0%	956	6.8%	2 067	15.1%	2 191	16.0%	11 725	85.6%	6 829	87.3%	(67.9%)
Community & Social Services	4 220	1 526	-	-	130	3.1%	323	21.2%	949	62.2%	1 402	91.9%	3 147	90.1%	(69.8%)
Sport And Recreation	7 824	8 433	5 922	75.7%	761	9.7%	1 188	14.1%	396	4.7%	8 268	98.0%	3 139	86.1%	(87.4%)
Public Safety	2 106	2 004	590	28.0%	65	3.1%	512	25.5%	548	27.3%	1 714	85.5%	543	78.3%	.9%
Housing	-	1 740	-	-	-	-	43	2.5%	298	17.1%	341	19.6%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 577	20 650	8 162	64.9%	2 448	19.5%	5 422	26.3%	4 232	20.5%	20 263	98.1%	8 096	86.2%	(47.7%)
Planning and Development	125	122	-	-	32	25.9%	21	17.1%	61	49.9%	114	93.7%	-	100.0%	(100.0%)
Road Transport	12 452	20 529	8 162	65.5%	2 415	19.4%	5 401	26.3%	4 172	20.3%	20 149	98.2%	8 096	86.2%	(48.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	53 112	36 394	5 684	10.7%	5 227	9.8%	4 886	13.4%	16 159	44.4%	31 956	87.8%	29 116	81.2%	(44.5%)
Electricity	20 680	11 951	1 604	7.8%	1 770	8.6%	1 718	14.4%	4 173	34.9%	9 264	77.5%	17 345	76.6%	(75.9%)
Water	16 430	8 391	2 062	12.6%	1 166	7.1%	1 055	12.6%	3 545	42.3%	7 828	93.3%	4 389	99.9%	(19.2%)
Waste Water Management	13 952	12 061	1 230	8.8%	1 834	13.1%	1 860	15.4%	6 108	50.6%	11 031	91.5%	6 107	91.1%	-
Waste Management	2 050	3 991	789	38.5%	458	22.4%	254	6.4%	2 333	58.5%	3 834	96.1%	1 275	41.6%	83.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	729 002	544 162	211 635	29.0%	223 534	30.7%	169 577	31.2%	148 746	27.3%	753 492	138.5%	153 262	108.8%	(2.9%)
Property rates, penalties and collection charges	98 518	132 630	34 920	35.4%	38 300	38.9%	33 895	25.6%	33 824	25.5%	140 939	106.3%	31 484	137.2%	7.4%
Service charges	479 663	209 026	97 242	20.3%	99 444	20.7%	97 130	46.5%	98 348	47.1%	392 164	187.6%	90 277	87.4%	8.9%
Other revenue	40 465	83 654	33 594	83.0%	46 746	115.5%	9 683	11.6%	10 358	12.4%	100 380	120.0%	26 100	334.4%	(60.3%)
Government - operating	77 119	78 230	28 770	37.3%	22 514	29.2%	19 037	24.3%	2 148	2.7%	72 468	92.6%	1 406	105.3%	52.8%
Government - capital	31 236	30 322	13 625	43.6%	12 265	39.3%	5 836	19.2%	-	-	31 726	104.6%	-	66.7%	-
Interest	2 000	10 300	3 484	174.2%	4 266	213.3%	3 997	38.8%	4 068	39.5%	15 815	153.5%	3 996	398.9%	1.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(784 925)	(651 111)	(187 015)	23.8%	(189 576)	24.2%	(150 030)	23.0%	(163 355)	25.1%	(689 977)	106.0%	(165 072)	108.0%	(1.0%)
Suppliers and employees	(766 120)	(625 656)	(186 685)	24.4%	(178 789)	23.3%	(149 243)	23.9%	(154 077)	24.6%	(668 793)	106.9%	(157 542)	109.3%	(2.2%)
Finance charges	(18 806)	(19 806)	(327)	1.7%	(9 120)	48.5%	(364)	1.8%	(8 656)	43.7%	(18 467)	93.2%	(7 526)	73.5%	15.0%
Transfers and grants	-	(5 649)	(4)	-	(1 667)	-	(423)	7.5%	(622)	11.0%	(2 716)	48.1%	(4)	-	16 837.5%
Net Cash from/(used) Operating Activities	(55 924)	(106 949)	24 620	(44.0%)	33 958	(60.7%)	19 547	(18.3%)	(14 609)	13.7%	63 516	(59.4%)	(11 811)	116.6%	23.7%
Cash Flow from Investing Activities															
Receipts	-	(80 914)	(79 638)	-	1 036	-	1 530	(1.9%)	5 121	(6.3%)	(71 950)	88.9%	86 956	-	(94.1%)
Proceeds on disposal of PPE	-	2 930	362	-	1 036	-	1 530	52.2%	5 121	174.8%	8 050	274.7%	456	-	1 022.3%
Decrease in non-current debtors	-	(83 844)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(80 000)	-	-	-	-	-	-	-	(80 000)	-	86 500	-	(100.0%)
Payments	(81 192)	(72 454)	(20 729)	25.5%	(9 349)	11.5%	(12 779)	17.6%	(23 474)	32.4%	(66 331)	91.5%	(48 248)	87.8%	(51.3%)
Capital assets	(81 192)	(72 454)	(20 729)	25.5%	(9 349)	11.5%	(12 779)	17.6%	(23 474)	32.4%	(66 331)	91.5%	(48 248)	87.8%	(51.3%)
Net Cash from/(used) Investing Activities	(81 192)	(153 368)	(100 367)	123.6%	(8 313)	10.2%	(11 249)	7.3%	(18 352)	12.0%	(138 281)	90.2%	38 708	70.0%	(147.4%)
Cash Flow from Financing Activities															
Receipts	(410)	1 027	111	(27.0%)	(828)	201.9%	1 735	168.9%	301	29.3%	1 319	128.4%	26 061	2 829.1%	(98.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(410)	-	-	-	-	-	-	-	-	-	-	-	26 000	2 812.9%	(100.0%)
Increase (decrease) in consumer deposits	-	1 027	111	-	(828)	-	1 735	168.9%	301	29.3%	1 319	128.4%	61	-	392.5%
Payments	(13 261)	(20 427)	(3 132)	23.6%	(7 967)	60.1%	(114)	.6%	(8 433)	41.3%	(19 645)	96.2%	-	-	(100.0%)
Repayment of borrowing	(13 261)	(20 427)	(3 132)	23.6%	(7 967)	60.1%	(114)	.6%	(8 433)	41.3%	(19 645)	96.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(13 671)	(19 400)	(3 021)	22.1%	(8 794)	64.3%	1 621	(8.4%)	(8 131)	41.9%	(18 326)	94.5%	26 061	161.2%	(131.2%)
Net Increase/(Decrease) in cash held	(150 786)	(279 717)	(78 768)	52.2%	16 851	(11.2%)	9 919	(3.5%)	(41 093)	14.7%	(93 091)	33.3%	52 958	1 521.5%	(177.6%)
Cash/cash equivalents at the year begin:	20 354	91 471	90 433	444.3%	11 665	57.3%	28 515	31.2%	38 434	42.0%	90 433	98.9%	37 474	58.0%	2.6%
Cash/cash equivalents at the year end:	(130 432)	(188 246)	11 665	(8.9%)	28 515	(21.9%)	38 434	(20.4%)	(2 658)	1.4%	(2 658)	1.4%	90 433	201.5%	(102.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 323	25.0%	2 587	4.5%	2 254	3.9%	38 070	66.5%	57 234	33.1%	-	-	15 288	26.0%
Trade and Other Receivables from Exchange Transactions - Electricity	8 976	50.1%	567	3.2%	454	2.5%	7 906	44.2%	17 903	10.3%	-	-	3 769	21.0%
Receivables from Non-exchange Transactions - Property Rates	10 923	25.9%	1 931	4.6%	1 611	3.8%	27 780	65.8%	42 246	24.4%	-	-	13 882	32.0%
Receivables from Exchange Transactions - Waste Water Management	3 523	17.4%	780	3.8%	740	3.6%	15 239	75.1%	20 282	11.7%	-	-	5 852	28.0%
Receivables from Exchange Transactions - Waste Management	3 067	18.0%	769	4.5%	636	3.7%	12 600	73.8%	17 072	9.9%	-	-	4 808	28.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 619	9.1%	728	4.1%	749	4.2%	14 643	82.5%	17 740	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 534)	(2 759.8%)	801	126.1%	483	76.0%	16 886	2 657.6%	635	.4%	-	-	22 582	3 554.0%
Total By Income Source	24 896	14.4%	8 165	4.7%	6 928	4.0%	133 124	76.9%	173 112	100.0%	-	-	66 182	38.0%
Debtors Age Analysis By Customer Group														
Organs of State	(3 200)	(125.9%)	226	8.9%	227	8.9%	5 287	208.1%	2 541	1.5%	-	-	571	22.0%
Commercial	6 735	31.3%	705	3.3%	475	2.2%	13 591	63.2%	21 507	12.4%	-	-	37 644	175.0%
Households	21 360	14.3%	7 233	4.9%	6 225	4.2%	114 246	76.6%	149 064	86.1%	-	-	27 966	18.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 896	14.4%	8 165	4.7%	6 928	4.0%	133 124	76.9%	173 112	100.0%	-	-	66 182	38.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	12 779	100.0%	-	-	-	-	-	-	12 779	49.0%
Bulk Water	7 765	100.0%	-	-	-	-	-	-	7 765	29.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 553	100.0%	-	-	-	-	-	-	5 553	21.3%
Total	26 096	100.0%	-	-	-	-	-	-	26 096	100.0%

Contact Details

Municipal Manager	Mr A S Albert de Klerk	016 360 7412
Financial Manager	Mrs Annette van Schalkwyk	016 360 7405

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	546 168	546 168	129 282	23.7%	127 675	23.4%	138 497	25.4%	138 132	25.3%	533 586	97.7%	115 807	90.1%	19.3%
Property rates	73 200	73 200	19 857	27.1%	22 335	30.5%	21 569	29.5%	20 698	28.3%	84 459	115.4%	15 486	100.0%	33.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	240 834	240 834	61 154	25.4%	47 801	19.8%	53 112	22.1%	54 067	22.4%	216 133	89.7%	49 156	84.1%	10.0%
Service charges - water revenue	73 093	73 093	17 201	23.5%	17 031	23.3%	17 477	23.9%	18 499	25.3%	70 208	96.1%	14 392	90.1%	28.5%
Service charges - sanitation revenue	21 553	21 553	5 026	23.3%	5 195	24.1%	5 235	24.3%	5 255	24.4%	20 711	96.1%	4 611	95.7%	14.0%
Service charges - refuse revenue	25 565	25 565	6 277	24.6%	6 461	25.3%	6 455	25.3%	6 441	25.2%	25 634	100.3%	5 113	101.7%	26.0%
Service charges - other	254	254	35	13.8%	213	83.6%	171	67.3%	6	2.3%	425	167.1%	31	33.4%	(81.0%)
Rental of facilities and equipment	7 724	7 724	464	6.0%	1 056	13.7%	1 061	13.7%	931	12.1%	3 512	45.5%	1 704	65.4%	(45.3%)
Interest earned - external investments	1 272	1 272	132	10.4%	55	4.3%	428	33.7%	260	20.4%	875	68.8%	549	71.8%	(52.7%)
Interest earned - outstanding debtors	2 488	2 488	2 244	90.2%	2 208	88.7%	2 912	117.0%	3 118	125.3%	10 482	421.3%	2 047	300.4%	52.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 500	2 500	24	1.0%	1 856	74.2%	65	2.6%	3 038	121.5%	4 983	199.3%	24	36.8%	12 607.2%
Licences and permits	91	91	0	.3%	15	16.5%	21	23.7%	5	5.2%	41	45.6%	14	63.9%	(66.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	91 364	91 364	15 006	16.4%	22 968	25.1%	29 303	32.1%	24 774	27.1%	92 052	100.8%	20 321	91.8%	21.9%
Other own revenue	6 231	6 231	1 862	29.9%	481	7.7%	648	10.4%	1 000	16.1%	3 991	64.1%	2 359	2 174.0%	(57.6%)
Gains on disposal of PPE	-	-	-	-	-	-	39	-	39	-	78	-	-	-	(100.0%)
Operating Expenditure	544 209	544 209	84 078	15.4%	91 461	16.8%	200 944	36.9%	145 679	26.8%	522 161	95.9%	88 660	76.1%	64.3%
Employee related costs	147 509	147 509	10 714	7.3%	17 974	12.2%	31 275	21.2%	32 076	21.7%	92 038	62.4%	26 531	91.0%	20.9%
Remuneration of councillors	8 185	8 185	-	-	3 275	40.0%	1 986	24.3%	3 112	38.0%	8 373	102.3%	1 980	97.6%	57.2%
Debt impairment	51 018	51 018	-	-	-	-	52 488	102.9%	-	-	52 488	102.9%	-	-	-
Depreciation and asset impairment	34 054	34 054	-	-	-	-	23 709	69.6%	14 909	43.8%	38 619	113.4%	-	47.9%	(100.0%)
Finance charges	6 084	6 084	1 844	30.3%	1 961	32.2%	1 696	27.9%	1 502	24.7%	7 003	115.1%	1 858	112.2%	(19.2%)
Bulk purchases	207 281	207 281	47 706	23.0%	40 672	19.6%	61 225	29.5%	63 088	30.4%	212 691	102.6%	32 772	86.1%	92.5%
Other Materials	18 556	18 556	4 859	26.2%	6 762	36.4%	1 137	6.1%	5 938	32.0%	18 696	100.8%	4 430	59.8%	34.0%
Contracted services	611	611	107	17.5%	189	30.9%	168	27.5%	158	25.8%	622	101.7%	151	84.3%	4.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	70 910	70 910	18 848	26.6%	20 627	29.1%	27 259	38.4%	24 897	35.1%	91 631	129.2%	20 939	105.4%	18.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 959	1 959	45 204		36 214		(62 447)		(7 546)		11 425		27 146		
Transfers recognised - capital	32 037	32 037	9 846	30.7%	10 795	33.7%	2 166	6.8%	24 924	77.8%	47 731	149.0%	19 750	60.9%	26.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 996	33 996	55 050		47 009		(60 281)		17 378		59 156		46 896		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 996	33 996	55 050		47 009		(60 281)		17 378		59 156		46 896		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 996	33 996	55 050		47 009		(60 281)		17 378		59 156		46 896		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 996	33 996	55 050		47 009		(60 281)		17 378		59 156		46 896		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	47 654	47 654	17 174	36.0%	3 357	7.0%	3 520	7.4%	33 684	70.7%	57 734	121.2%	22 271	61.6%	51.2%
National Government	32 037	32 037	16 228	50.7%	2 178	6.8%	2 541	7.9%	13 635	42.6%	34 582	107.9%	18 172	65.7%	(25.0%)
Provincial Government	-	-	-	-	548	-	546	-	15 883	-	16 976	-	399	36.5%	3 885.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	39	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	79	-	79	-	184	56.5%	(57.0%)
Transfers recognised - capital	32 037	32 037	16 228	50.7%	2 726	8.5%	3 086	9.6%	29 597	92.4%	51 637	161.2%	18 793	64.9%	57.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 617	15 617	946	6.1%	631	4.0%	433	2.8%	4 087	26.2%	6 097	39.0%	3 478	50.0%	17.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 654	47 654	17 174	36.0%	3 357	7.0%	3 520	7.4%	33 684	70.7%	57 734	121.2%	22 271	61.6%	51.2%
Governance and Administration	2 567	2 567	360	14.0%	239	9.3%	433	16.9%	253	9.9%	1 286	50.1%	1 461	37.7%	(82.7%)
Executive & Council	1 950	1 950	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	617	617	360	58.3%	239	38.8%	433	70.2%	253	41.0%	1 286	208.4%	1 461	45.3%	(82.7%)
Community and Public Safety	1 000	1 000	586	58.6%	940	94.0%	546	54.6%	2 230	223.0%	4 301	430.1%	1 695	81.8%	31.6%
Community & Social Services	1 000	1 000	586	58.6%	940	94.0%	546	54.6%	2 151	215.1%	4 222	422.2%	1 484	82.4%	45.0%
Sport And Recreation	-	-	-	-	-	-	-	-	79	-	79	-	184	66.8%	(57.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	27	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 387	30 387	16 228	53.4%	2 178	7.2%	320	1.1%	13 529	44.5%	32 255	106.1%	13 854	68.3%	(2.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	38	93.5%	(100.0%)
Road Transport	30 387	30 387	16 228	53.4%	2 178	7.2%	320	1.1%	13 490	44.4%	32 216	106.0%	13 817	67.9%	(2.4%)
Environmental Protection	-	-	-	-	-	-	-	-	39	-	39	-	-	-	(100.0%)
Trading Services	13 700	13 700	-	-	-	-	2 221	16.2%	17 671	129.0%	19 892	145.2%	5 260	46.2%	235.9%
Electricity	7 000	7 000	-	-	-	-	2 221	31.7%	17 648	252.1%	19 868	283.8%	5 260	83.8%	235.5%
Water	3 500	3 500	-	-	-	-	-	-	24	.7%	24	.7%	-	-	(100.0%)
Waste Water Management	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 400	2 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	511 050	511 050	143 531	28.1%	131 370	25.7%	160 869	31.5%	94 571	18.5%	530 340	103.8%	86 741	101.0%	9.0%
Property rates, penalties and collection charges	62 994	62 994	13 019	20.7%	16 035	25.5%	21 546	34.2%	17 535	27.8%	68 136	108.2%	11 103	96.7%	57.9%
Service charges	310 924	310 924	59 355	19.1%	58 270	18.7%	66 937	21.5%	62 638	20.1%	247 200	79.5%	54 608	85.1%	14.7%
Other revenue	14 238	14 238	15 675	110.1%	19 491	136.9%	21 204	148.9%	13 051	91.7%	69 422	487.6%	18 929	385.5%	(31.1%)
Government - operating	87 096	87 096	35 229	40.4%	26 456	30.4%	21 863	25.1%	798	.9%	84 346	96.8%	1 397	106.1%	(42.9%)
Government - capital	32 037	32 037	20 000	62.4%	10 912	34.1%	28 755	89.8%	-	-	59 667	186.2%	-	72.4%	-
Interest	3 760	3 760	252	6.7%	204	5.4%	564	15.0%	548	14.6%	1 568	41.7%	704	63.6%	(22.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(459 138)	(459 138)	(157 767)	34.4%	(108 030)	23.5%	(101 981)	22.2%	(100 359)	21.9%	(468 138)	102.0%	(90 183)	108.9%	11.3%
Suppliers and employees	(453 054)	(453 054)	(157 767)	34.8%	(108 030)	23.8%	(98 841)	21.8%	(97 374)	21.5%	(462 012)	102.0%	(87 126)	109.1%	11.8%
Finance charges	(6 084)	(6 084)	-	-	-	-	(3 141)	51.6%	(2 986)	49.1%	(6 126)	100.7%	(3 056)	98.6%	(2.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 912	51 912	(14 237)	(27.4%)	23 340	45.0%	58 887	113.4%	(5 788)	(11.2%)	62 202	119.8%	(3 442)	45.3%	68.2%
Cash Flow from Investing Activities															
Receipts	-	-	65	-	65	-	39	-	39	-	207	-	1 873	230.0%	(97.9%)
Proceeds on disposal of PPE	-	-	65	-	65	-	39	-	39	-	207	-	1 873	230.0%	(97.9%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 654)	(45 654)	(20 083)	44.0%	(3 793)	8.3%	(3 822)	8.4%	(21 891)	48.0%	(49 589)	108.6%	(21 408)	57.7%	2.3%
Capital assets	(45 654)	(45 654)	(20 083)	44.0%	(3 793)	8.3%	(3 822)	8.4%	(21 891)	48.0%	(49 589)	108.6%	(21 408)	57.7%	2.3%
Net Cash from/(used) Investing Activities	(45 654)	(45 654)	(20 018)	43.8%	(3 728)	8.2%	(3 783)	8.3%	(21 853)	47.9%	(49 382)	108.2%	(19 535)	55.0%	11.9%
Cash Flow from Financing Activities															
Receipts	-	-	(159)	-	358	-	(41)	-	62	-	220	-	(52)	.6%	(217.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(159)	-	358	-	(41)	-	62	-	220	-	(52)	-	(217.9%)
Payments	(2 818)	(2 818)	-	-	-	-	(1 357)	48.2%	(1 467)	52.0%	(2 823)	100.2%	(1 408)	8.1%	4.2%
Repayment of borrowing	(2 818)	(2 818)	-	-	-	-	(1 357)	48.2%	(1 467)	52.0%	(2 823)	100.2%	(1 408)	8.1%	4.2%
Net Cash from/(used) Financing Activities	(2 818)	(2 818)	(159)	5.6%	358	(12.7%)	(1 398)	49.6%	(1 405)	49.9%	(2 604)	92.4%	(1 460)	91.9%	(3.8%)
Net Increase/(Decrease) in cash held	3 440	3 440	(34 413)	(1 000.3%)	19 970	580.5%	53 706	1 561.1%	(29 046)	(844.3%)	10 217	297.0%	(24 437)	734.8%	18.9%
Cash/cash equivalents at the year begin:	984	984	8 248	838.6%	(26 165)	(2 660.3%)	(6 196)	(629.9%)	47 510	4 830.4%	8 248	838.6%	31 787	439.1%	49.5%
Cash/cash equivalents at the year end:	4 424	4 424	(26 165)	(591.5%)	(6 196)	(140.1%)	47 510	1 074.0%	18 465	417.4%	18 465	417.4%	7 349	316.4%	151.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 911	6.6%	3 650	3.1%	3 045	2.6%	104 729	87.8%	119 335	30.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 393	14.4%	3 872	3.6%	3 079	2.9%	84 362	79.1%	106 705	27.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 532	12.3%	1 967	4.4%	1 575	3.5%	35 728	79.7%	44 802	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 782	5.1%	1 041	3.0%	950	2.7%	30 923	89.1%	34 695	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 038	3.8%	1 302	2.4%	1 175	2.2%	49 619	91.7%	54 134	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	614	2.1%	380	1.3%	802	2.7%	27 486	93.9%	29 282	7.5%	-	-	-	-
Total By Income Source	33 270	8.6%	12 211	3.1%	10 626	2.7%	332 847	85.6%	388 954	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 709	26.1%	882	6.2%	565	4.0%	9 076	63.8%	14 231	3.7%	-	-	-	-
Commercial	11 975	68.5%	927	5.3%	446	2.6%	4 121	23.6%	17 469	4.5%	-	-	-	-
Households	17 472	4.9%	10 356	2.9%	9 606	2.7%	319 415	89.5%	356 849	91.7%	-	-	-	-
Other	115	28.3%	47	11.5%	9	2.3%	235	58.0%	405	.1%	-	-	-	-
Total By Customer Group	33 270	8.6%	12 211	3.1%	10 626	2.7%	332 847	85.6%	388 954	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 801	58.0%	12 231	29.8%	5 000	12.2%	-	-	41 032	57.6%
Bulk Water	-	-	3 935	100.0%	-	-	-	-	3 935	5.5%
PAYE deductions	1 461	100.0%	-	-	-	-	-	-	1 461	2.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 885	100.0%	-	-	-	-	-	-	1 885	2.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 343	64.7%	1 925	28.7%	388	5.8%	53	.8%	6 708	9.4%
Auditor-General	-	-	137	100.0%	-	-	-	-	137	.2%
Other	12 342	76.7%	468	2.9%	2 302	14.3%	987	6.1%	16 099	22.6%
Total	43 832	61.5%	18 696	26.2%	7 690	10.8%	1 040	1.5%	71 258	100.0%

Contact Details

Municipal Manager	Mr A Makhanya	016 492 0025
Financial Manager	Mr S Marota	016 492 0035

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	348 846	379 831	104 962	30.1%	101 973	29.2%	89 592	23.6%	46 478	12.2%	343 005	90.3%	33 489	83.4%	38.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 533	8 841	887	9.3%	2 853	29.9%	1 585	17.9%	1 786	20.2%	7 110	80.4%	2 053	87.2%	(13.0%)
Interest earned - external investments	2 199	2 199	570	25.9%	78	3.5%	560	25.4%	727	33.1%	1 934	87.9%	295	76.5%	146.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	69 103	68 203	5 771	8.4%	16 677	24.1%	20 050	29.4%	14 071	20.6%	56 570	82.9%	25 805	81.9%	(45.5%)
Agency services	6 740	6 429	1 606	23.8%	1 601	23.8%	1 623	25.2%	1 784	27.7%	6 613	102.9%	1 659	101.2%	7.5%
Transfers recognised - operational	251 597	264 730	94 937	37.7%	79 975	31.8%	64 975	24.5%	1 848	.7%	241 735	91.3%	2 356	89.6%	(21.6%)
Other own revenue	9 586	29 342	1 191	12.4%	734	7.7%	772	2.6%	26 269	89.5%	28 967	98.7%	1 509	17.2%	1 641.3%
Gains on disposal of PPE	88	88	-	-	55	63.3%	28	31.8%	(7)	(8.2%)	76	86.9%	(188)	(96.0%)	(96.2%)
Operating Expenditure	348 805	379 751	80 337	23.0%	91 081	26.1%	81 843	21.6%	91 055	24.0%	344 316	90.7%	82 478	91.4%	10.4%
Employee related costs	207 216	206 647	51 895	25.0%	51 273	24.7%	51 638	25.0%	51 204	24.8%	206 010	99.7%	49 668	99.5%	3.1%
Remuneration of councillors	11 581	11 806	2 608	22.5%	2 593	22.4%	2 600	22.0%	3 642	30.8%	11 443	96.9%	2 593	95.4%	40.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 766	26 766	4 855	18.1%	7 057	26.4%	4 772	17.8%	6 881	25.7%	23 565	88.0%	7 056	109.6%	(2.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	35 567	35 891	5 531	15.5%	11 657	32.8%	8 169	22.8%	10 424	29.0%	35 781	99.7%	8 792	87.6%	18.6%
Transfers and grants	1 365	2 765	-	-	-	-	-	-	2 144	77.5%	2 144	77.5%	-	-	(100.0%)
Other expenditure	66 310	95 876	15 448	23.3%	18 501	27.9%	14 664	15.3%	16 760	17.5%	65 373	68.2%	14 370	84.7%	16.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	40	80	24 625		10 892		7 749		(44 577)		(1 311)		(48 989)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40	80	24 625		10 892		7 749		(44 577)		(1 311)		(48 989)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40	80	24 625		10 892		7 749		(44 577)		(1 311)		(48 989)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40	80	24 625		10 892		7 749		(44 577)		(1 311)		(48 989)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40	80	24 625		10 892		7 749		(44 577)		(1 311)		(48 989)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	17 238	16 808	2 239	13.0%	4 380	25.4%	2 351	14.0%	6 412	38.1%	15 382	91.5%	2 559	86.4%	150.6%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 238	16 808	2 239	13.0%	4 380	25.4%	2 351	14.0%	6 412	38.1%	15 382	91.5%	2 559	86.4%	150.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 238	16 808	2 239	13.0%	4 380	25.4%	2 351	14.0%	6 412	38.1%	15 382	91.5%	2 559	86.4%	150.6%
Governance and Administration	13 500	15 391	2 239	16.6%	3 888	28.8%	2 323	15.1%	5 752	37.4%	14 201	92.3%	2 532	97.3%	127.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	13 500	15 391	2 239	16.6%	3 888	28.8%	2 323	15.1%	5 752	37.4%	14 201	92.3%	2 532	97.3%	127.2%
Community and Public Safety	-	-	-	-	-	-	-	-	663	-	663	-	-	97.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	663	-	663	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 738	1 418	-	-	493	13.2%	28	2.0%	(4)	(.2%)	517	36.5%	27	44.3%	(112.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 248	925	-	-	-	-	28	3.1%	(4)	(.4%)	25	2.7%	27	65.3%	(112.9%)
Environmental Protection	490	493	-	-	493	100.5%	-	-	-	-	493	100.0%	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	350 467	379 744	104 962	29.9%	101 918	29.1%	89 564	23.6%	46 485	12.2%	342 929	90.3%	33 677	83.5%	38.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	87 855	112 815	9 455	10.8%	21 865	24.9%	24 030	21.3%	43 910	38.9%	99 260	88.0%	31 026	65.7%	41.5%
Government - operating	260 552	264 730	94 937	36.4%	79 975	30.7%	64 975	24.5%	1 848	.7%	241 735	91.3%	2 356	89.6%	(21.6%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 060	2 199	570	27.6%	78	3.8%	560	25.4%	727	33.1%	1 934	87.9%	295	76.5%	146.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310 848)	(352 947)	(83 824)	27.0%	(68 042)	21.9%	(66 741)	18.9%	(113 532)	32.2%	(332 140)	94.1%	(73 307)	82.7%	54.9%
Suppliers and employees	(294 835)	(350 182)	(83 824)	28.4%	(68 042)	23.1%	(66 741)	19.1%	(111 389)	31.8%	(329 996)	94.2%	(73 307)	86.8%	51.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 013)	(2 765)	-	-	-	-	-	-	(2 144)	77.5%	(2 144)	77.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	39 619	26 797	21 138	53.4%	33 875	85.5%	22 823	85.2%	(67 047)	(250.2%)	10 789	40.3%	(39 630)	92.1%	69.2%
Cash Flow from Investing Activities															
Receipts	50	-	-	-	55	110.7%	28	-	(7)	-	76	-	(188)	(335.2%)	(96.2%)
Proceeds on disposal of PPE	50	-	-	-	55	110.7%	28	-	(7)	-	76	-	(188)	(335.2%)	(96.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 702)	(16 808)	(2 239)	12.6%	(4 380)	24.7%	(2 396)	14.3%	(6 412)	38.1%	(15 427)	91.8%	(2 573)	86.5%	149.2%
Capital assets	(17 702)	(16 808)	(2 239)	12.6%	(4 380)	24.7%	(2 396)	14.3%	(6 412)	38.1%	(15 427)	91.8%	(2 573)	86.5%	149.2%
Net Cash from/(used) Investing Activities	(17 652)	(16 808)	(2 239)	12.7%	(4 325)	24.5%	(2 369)	14.1%	(6 419)	38.2%	(15 351)	91.3%	(2 761)	87.8%	132.5%
Cash Flow from Financing Activities															
Receipts	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21 967	10 038	18 899	86.0%	29 550	134.5%	20 455	203.8%	(73 466)	(731.8%)	(4 562)	(45.4%)	(42 391)	105.8%	73.3%
Cash/cash equivalents at the year begin:	13 971	14 976	14 976	107.2%	33 875	242.5%	63 425	423.5%	83 880	560.1%	14 976	100.0%	56 757	99.8%	47.8%
Cash/cash equivalents at the year end:	35 938	25 014	33 875	94.3%	63 425	176.5%	83 880	335.3%	10 414	41.6%	10 414	41.6%	14 366	102.8%	(27.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	712	30.6%	495	21.3%	-	-	1 115	48.0%	2 323	100.0%	-	-	-	-
Total By Income Source	712	30.6%	495	21.3%	-	-	1 115	48.0%	2 323	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	712	30.6%	495	21.3%	-	-	1 115	48.0%	2 323	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	712	30.6%	495	21.3%	-	-	1 115	48.0%	2 323	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(2 950)	100.0%	-	-	-	-	-	-	(2 950)	(7.4%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 924	100.0%	-	-	-	-	-	-	19 924	49.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	23 008	100.0%	-	-	-	-	-	-	23 008	57.5%
Total	39 981	100.0%	-	-	-	-	-	-	39 981	100.0%

Contact Details

Municipal Manager	Mr Y Chamda	016 450 3249
Financial Manager	Mr B Scholtz	016 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	2 001 308	2 036 248	570 870	28.5%	408 322	20.4%	575 308	28.3%	431 457	21.2%	1 985 958	97.5%	379 372	98.4%	13.7%
Property rates	316 406	347 652	85 979	27.2%	99 371	31.4%	98 379	28.3%	94 066	27.1%	377 795	108.7%	77 311	103.6%	21.7%
Property rates - penalties and collection charges	32 486	25 310	5 208	16.0%	7 446	22.9%	5 626	22.2%	6 731	26.6%	25 012	98.8%	27 311	137.3%	(75.4%)
Service charges - electricity revenue	833 172	825 404	213 972	25.7%	193 730	23.3%	187 736	22.7%	178 616	21.6%	774 054	93.8%	184 347	96.7%	(3.1%)
Service charges - water revenue	229 868	222 558	52 371	22.8%	56 412	24.5%	48 680	21.9%	57 899	26.0%	215 362	96.8%	45 063	104.5%	28.5%
Service charges - sanitation revenue	111 476	117 890	56 302	50.5%	2 394	2.1%	31 406	26.6%	31 907	27.1%	122 008	103.5%	25 640	100.8%	24.4%
Service charges - refuse revenue	105 544	104 130	25 699	24.3%	25 429	24.1%	25 303	24.3%	25 302	24.3%	101 734	97.7%	24 254	100.6%	4.3%
Service charges - other	-	9	-	-	-	-	-	-	-	-	-	-	(20 248)	-	(100.0%)
Rental of facilities and equipment	3 508	3 252	932	26.6%	751	21.4%	1 020	31.4%	784	24.1%	3 488	107.2%	685	90.9%	14.5%
Interest earned - external investments	1 468	5 839	-	-	1 549	105.5%	8 266	141.6%	776	13.3%	10 591	181.4%	279	282.2%	178.6%
Interest earned - outstanding debtors	13 732	32 299	7 598	55.3%	8 552	62.3%	332	1.0%	5 876	18.2%	22 358	69.2%	4 320	113.1%	36.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 522	23 522	4 137	17.6%	918	3.9%	10 523	44.7%	3 897	16.6%	19 475	82.8%	4 307	93.6%	(9.5%)
Licences and permits	24	22	4	17.9%	7	28.0%	5	25.0%	3	14.8%	19	89.8%	9	126.3%	(64.6%)
Agency services	24 950	21 408	16 166	64.8%	(483)	(1.9%)	564	2.6%	14 631	68.3%	30 878	144.2%	(51)	62.1%	(28 596.8%)
Transfers recognised - operational	250 984	253 630	96 358	38.4%	6 244	2.5%	145 214	57.3%	2 943	1.2%	250 759	98.9%	1 949	98.0%	51.0%
Other own revenue	52 167	53 322	6 144	11.8%	6 002	11.5%	12 254	23.0%	5 477	10.3%	29 876	56.0%	2 598	56.9%	110.8%
Gains on disposal of PPE	2 000	-	-	-	-	-	-	-	2 548	-	2 548	-	1 598	1 077.7%	59.4%
Operating Expenditure	2 370 408	2 447 307	545 044	23.0%	514 536	21.7%	553 595	22.6%	573 877	23.4%	2 187 053	89.4%	519 108	88.4%	10.6%
Employee related costs	570 352	574 775	132 598	23.2%	138 937	24.4%	134 182	23.3%	135 365	23.6%	541 081	94.1%	125 505	98.8%	7.9%
Remuneration of councillors	28 387	28 387	6 248	22.0%	5 947	21.0%	5 979	21.1%	7 359	25.9%	25 533	89.9%	6 026	93.3%	22.1%
Debt impairment	45 775	117 084	13 445	29.4%	13 724	30.0%	67 205	57.4%	31 551	26.9%	125 925	107.6%	57 211	191.4%	(44.9%)
Depreciation and asset impairment	281 809	281 809	65 849	23.4%	72 210	25.6%	65 857	23.4%	69 290	24.6%	273 205	96.9%	57 044	82.4%	21.5%
Finance charges	58 067	53 067	12 664	21.8%	8 184	14.1%	19 360	36.5%	11 111	20.9%	51 319	96.7%	6 052	108.4%	83.6%
Bulk purchases	753 733	753 695	219 910	29.2%	156 465	20.8%	150 037	19.9%	174 493	23.2%	700 905	93.0%	135 684	90.6%	28.6%
Other Materials	75 281	80 473	6 870	9.1%	15 530	20.6%	20 253	25.2%	20 861	25.9%	63 512	78.9%	-	-	(100.0%)
Contracted services	227 635	217 548	41 087	18.0%	49 153	21.6%	36 085	16.6%	59 140	27.2%	185 465	85.3%	50 963	73.8%	16.0%
Transfers and grants	40 650	40 620	5 696	14.0%	9 460	23.3%	11 957	29.4%	15 423	38.0%	42 536	104.7%	7 502	65.5%	105.6%
Other expenditure	288 719	299 850	40 678	14.1%	44 927	15.6%	42 681	14.2%	49 285	16.4%	177 571	59.2%	73 121	77.2%	(32.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(369 100)	(411 060)	25 826		(106 214)		21 713		(142 420)		(201 095)		(139 737)		
Transfers recognised - capital	122 012	118 250	9 088	7.4%	25 092	20.6%	64 593	54.6%	(27 135)	(22.9%)	71 637	60.6%	10 564	63.8%	(356.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(247 088)	(292 810)	34 914		(81 123)		86 305		(169 555)		(129 459)		(129 173)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(247 088)	(292 810)	34 914		(81 123)		86 305		(169 555)		(129 459)		(129 173)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(247 088)	(292 810)	34 914		(81 123)		86 305		(169 555)		(129 459)		(129 173)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(247 088)	(292 810)	34 914		(81 123)		86 305		(169 555)		(129 459)		(129 173)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	483 996	461 909	24 603	5.1%	63 378	13.1%	68 294	14.8%	206 877	44.8%	363 152	78.6%	78 749	87.8%	162.7%
National Government	118 118	113 875	9 150	7.7%	22 918	19.4%	2 982	2.6%	48 291	42.4%	83 341	73.2%	39 891	94.4%	21.1%
Provincial Government	3 895	4 376	-	-	2 114	54.3%	403	9.2%	1 382	31.6%	3 899	89.1%	2 975	98.2%	(53.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	2 044	93.5%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	122 012	118 250	9 150	7.5%	25 032	20.5%	3 384	2.9%	49 673	42.0%	87 240	73.8%	44 909	94.5%	10.6%
Borrowing	239 500	239 500	11 538	4.8%	29 189	12.2%	55 898	23.3%	112 002	46.8%	208 627	87.1%	2 278	13.5%	4 817.7%
Internally generated funds	122 484	94 159	3 915	3.2%	9 156	7.5%	9 012	9.6%	43 898	46.6%	65 981	70.1%	31 563	95.9%	39.1%
Public contributions and donations	-	10 000	-	-	-	-	-	-	1 304	13.0%	1 304	13.0%	-	-	(100.0%)
Capital Expenditure Standard Classification	483 996	461 909	24 603	5.1%	63 378	13.1%	68 294	14.8%	206 877	44.8%	363 152	78.6%	78 749	87.8%	162.7%
Governance and Administration	25 778	30 811	2 006	7.8%	5 112	19.8%	4 018	13.0%	15 269	49.6%	26 406	85.7%	1 063	26.9%	1 336.2%
Executive & Council	17 071	25 611	1 958	11.5%	4 831	28.3%	3 959	15.5%	12 742	49.8%	23 490	91.7%	156	11.6%	8 056.0%
Budget & Treasury Office	3 105	3 118	48	1.5%	275	8.9%	23	.8%	1 587	50.9%	1 934	62.0%	873	74.4%	81.9%
Corporate Services	5 602	2 082	-	-	7	.1%	36	1.7%	939	45.1%	982	47.2%	34	69.2%	2 647.4%
Community and Public Safety	37 374	24 547	162	.4%	3 802	10.2%	2 286	9.3%	12 195	49.7%	18 446	75.1%	16 521	75.0%	(26.2%)
Community & Social Services	9 597	6 926	-	-	2 114	22.0%	578	8.3%	2 229	32.2%	4 921	71.0%	2 831	96.7%	(21.3%)
Sport And Recreation	27 534	17 353	162	.6%	1 674	6.1%	1 703	9.8%	9 723	56.0%	13 262	76.4%	13 665	72.0%	(28.8%)
Public Safety	243	268	-	-	15	6.2%	6	2.2%	243	90.6%	264	98.4%	25	78.3%	870.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	167 160	171 445	14 179	8.5%	24 549	14.7%	25 860	15.1%	55 752	32.5%	120 339	70.2%	29 135	87.9%	91.4%
Planning and Development	64 815	69 832	683	1.1%	4 605	7.1%	10 600	15.2%	22 422	32.1%	38 310	54.9%	10 011	83.4%	124.0%
Road Transport	76 154	73 830	11 878	15.6%	13 263	17.4%	10 924	14.8%	23 152	31.4%	59 218	80.2%	12 328	93.4%	87.8%
Environmental Protection	26 191	27 783	1 618	6.2%	6 681	25.5%	4 335	15.6%	10 178	36.6%	22 811	82.1%	6 796	67.6%	49.8%
Trading Services	244 684	228 604	8 228	3.4%	29 150	11.9%	35 208	15.4%	121 632	53.2%	194 218	85.0%	30 219	99.0%	302.5%
Electricity	94 730	102 735	2 613	2.8%	11 491	12.1%	10 516	10.2%	54 005	52.6%	78 625	76.5%	12 836	90.1%	320.7%
Water	85 412	81 928	4 889	5.7%	12 115	14.2%	23 374	28.5%	42 162	51.5%	82 539	100.7%	11 743	115.9%	259.0%
Waste Water Management	52 721	33 563	581	1.1%	4 425	8.4%	1 189	3.5%	16 644	49.6%	22 838	68.0%	4 933	107.3%	237.4%
Waste Management	11 821	10 378	145	1.2%	1 119	9.5%	129	1.2%	8 822	85.0%	10 216	98.4%	708	94.7%	1 146.8%
Other	9 000	6 502	28	.3%	765	8.5%	922	14.2%	2 029	31.2%	3 743	57.6%	1 811	50.0%	12.0%

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	2 379 029	2 355 387	560 005	23.5%	615 929	25.9%	571 595	24.3%	436 897	18.5%	2 184 427	92.7%	408 717	95.7%	6.9%
Property rates, penalties and collection charges	338 425	355 579	90 180	26.6%	95 285	28.2%	110 982	31.2%	100 274	28.2%	396 721	111.6%	89 663	116.5%	11.8%
Service charges	1 243 339	1 209 865	273 788	22.0%	313 427	25.2%	267 768	22.1%	263 507	21.8%	1 118 490	92.4%	244 360	93.1%	7.8%
Other revenue	409 068	379 924	59 650	14.6%	74 154	18.1%	70 508	18.6%	68 540	18.0%	272 852	71.8%	70 095	83.7%	(2.2%)
Government - operating	250 984	253 630	108 373	43.2%	82 648	32.9%	64 632	25.5%	-	-	255 653	100.8%	-	96.9%	-
Government - capital	122 012	118 250	19 910	16.3%	40 314	33.0%	43 909	37.1%	-	-	104 133	88.1%	-	99.2%	-
Interest	15 201	38 138	8 103	53.3%	10 101	66.4%	13 797	36.2%	4 576	12.0%	36 577	95.9%	4 599	144.6%	(.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 129 014)	(2 196 831)	(548 305)	25.8%	(538 574)	25.3%	(511 100)	23.3%	(435 754)	19.8%	(2 033 733)	92.6%	(391 941)	91.7%	11.2%
Suppliers and employees	(2 030 297)	(2 104 144)	(530 045)	26.1%	(521 483)	25.7%	(484 564)	23.0%	(411 621)	19.6%	(1 947 713)	92.6%	(378 125)	92.1%	8.9%
Finance charges	(58 068)	(53 068)	(12 564)	21.6%	(7 631)	13.1%	(15 999)	30.1%	(9 859)	18.6%	(46 052)	86.8%	(6 314)	98.2%	56.1%
Transfers and grants	(40 650)	(39 620)	(5 696)	14.0%	(9 460)	23.3%	(10 537)	26.6%	(14 274)	36.0%	(39 967)	100.9%	(7 502)	65.5%	90.3%
Net Cash from/(used) Operating Activities	250 015	158 555	11 700	4.7%	77 355	30.9%	60 495	38.2%	1 144	.7%	150 694	95.0%	16 776	129.2%	(93.2%)
Cash Flow from Investing Activities															
Receipts	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(483 996)	(461 909)	(52 377)	10.8%	(57 190)	11.8%	(52 158)	11.3%	(128 109)	27.7%	(289 833)	62.7%	(71 137)	99.7%	80.1%
Capital assets	(483 996)	(461 909)	(52 377)	10.8%	(57 190)	11.8%	(52 158)	11.3%	(128 109)	27.7%	(289 833)	62.7%	(71 137)	99.7%	80.1%
Net Cash from/(used) Investing Activities	(481 996)	(461 909)	(52 377)	10.9%	(57 190)	11.9%	(52 158)	11.3%	(128 109)	27.7%	(289 833)	62.7%	(71 137)	99.7%	80.1%
Cash Flow from Financing Activities															
Receipts	240 227	239 500	-	-	151 000	62.9%	49 950	20.9%	38 550	16.1%	239 500	100.0%	-	100.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	239 500	239 500	-	-	151 000	63.0%	49 950	20.9%	38 550	16.1%	239 500	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	727	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Payments	(28 621)	(30 993)	(5 514)	19.3%	(6 506)	22.7%	(8 459)	27.3%	(10 806)	34.9%	(31 284)	100.9%	(5 660)	99.7%	90.9%
Repayment of borrowing	(28 621)	(30 993)	(5 514)	19.3%	(6 506)	22.7%	(8 459)	27.3%	(10 806)	34.9%	(31 284)	100.9%	(5 660)	99.7%	90.9%
Net Cash from/(used) Financing Activities	211 606	208 507	(5 514)	(2.6%)	144 494	68.3%	41 491	19.9%	27 744	13.3%	208 216	99.9%	(5 660)	99.7%	(590.1%)
Net Increase/(Decrease) in cash held	(20 375)	(94 847)	(46 190)	226.7%	164 659	(808.1%)	49 829	(52.5%)	(99 221)	104.6%	69 077	(72.8%)	(60 021)	(72.3%)	65.3%
Cash/cash equivalents at the year begin:	27 267	96 705	96 705	354.7%	50 515	185.3%	215 174	222.5%	265 003	274.0%	96 705	100.0%	156 727	100.0%	69.1%
Cash/cash equivalents at the year end:	6 892	1 858	50 515	733.0%	215 174	3 122.2%	265 003	14 262.9%	165 782	8 922.6%	165 782	8 922.6%	96 705	354.7%	71.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	39 254	19.0%	2 066	1.0%	1 425	.7%	164 300	79.4%	207 046	21.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	90 660	36.1%	1 370	.5%	960	.4%	157 892	62.9%	250 883	26.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	52 584	27.3%	1 565	.8%	975	.5%	137 488	71.4%	192 613	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	25 652	63.3%	1 641	4.1%	1 344	3.3%	11 869	29.3%	40 506	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 269	45.7%	1 101	2.9%	952	2.5%	18 455	48.9%	37 776	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	499	38.1%	79	6.0%	64	4.9%	667	51.0%	1 309	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	7 080	43.2%	620	3.8%	571	3.5%	8 136	49.6%	16 407	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 239	12.0%	(387)	(.2%)	418	.2%	178 540	88.0%	202 809	21.4%	-	-	-	-
Total By Income Source	257 237	27.1%	8 055	.8%	6 709	.7%	677 348	71.3%	949 348	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 810	66.7%	625	6.1%	180	1.8%	2 588	25.4%	10 204	1.1%	-	-	-	-
Commercial	84 810	41.8%	3 073	1.5%	1 918	.9%	112 933	55.7%	202 734	21.4%	-	-	-	-
Households	157 414	38.1%	4 204	1.0%	4 395	1.1%	247 433	59.8%	413 446	43.6%	-	-	-	-
Other	8 203	2.5%	152	-	216	.1%	314 393	97.3%	322 964	34.0%	-	-	-	-
Total By Customer Group	257 237	27.1%	8 055	.8%	6 709	.7%	677 348	71.3%	949 348	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	83 974	72.4%	32 080	27.6%	-	-	-	-	116 054	37.5%
Bulk Water	18 562	60.3%	12 197	39.7%	-	-	-	-	30 759	9.9%
PAYE deductions	6 114	100.0%	-	-	-	-	-	-	6 114	2.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 221	100.0%	-	-	-	-	-	-	7 221	2.3%
Loan repayments	6 377	100.0%	-	-	-	-	-	-	6 377	2.1%
Trade Creditors	140 778	99.3%	257	.2%	664	.5%	-	-	141 699	45.8%
Auditor-General	226	100.0%	-	-	-	-	-	-	226	.1%
Other	38	4.4%	812	95.6%	-	-	-	-	850	.3%
Total	263 289	85.1%	45 346	14.7%	664	.2%	-	-	309 300	100.0%

Contact Details

Municipal Manager	Mr Dan M Mashitisho	011 951 2028
Financial Manager	Mr L M Mahuma	011 951 2472

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	939 819	908 387	226 133	24.1%	209 006	22.2%	196 844	21.7%	197 153	21.7%	829 136	91.3%	184 785	88.3%	6.7%
Property rates	112 732	112 732	32 086	28.5%	25 312	22.5%	23 911	21.2%	25 166	22.3%	106 476	94.5%	45 615	99.6%	(44.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	411 572	413 572	102 020	24.8%	95 737	23.3%	88 468	21.4%	92 186	22.3%	378 412	91.5%	72 385	92.1%	27.4%
Service charges - water revenue	124 661	124 661	20 002	16.0%	23 968	19.2%	19 174	15.4%	18 106	14.5%	81 250	65.2%	18 529	67.1%	(2.3%)
Service charges - sanitation revenue	39 445	39 445	7 356	18.6%	8 110	20.6%	8 046	20.4%	8 075	20.5%	31 587	80.1%	7 647	84.0%	5.6%
Service charges - refuse revenue	38 958	38 958	9 266	23.8%	10 374	26.6%	10 317	26.5%	10 321	26.5%	40 277	103.4%	9 731	105.1%	6.1%
Service charges - other	1 675	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 533	2 533	412	16.3%	419	16.5%	(1 339)	(52.9%)	2 158	85.2%	1 650	65.1%	1 281	116.7%	68.5%
Interest earned - external investments	1 508	1 808	355	23.6%	627	41.6%	328	18.2%	851	47.0%	2 162	119.6%	2 081	951.8%	(59.1%)
Interest earned - outstanding debtors	8 496	8 496	3 213	37.8%	(114)	(1.3%)	3 176	37.4%	1 256	14.8%	7 531	88.6%	(4 453)	(55.7%)	(128.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 006	4 006	760	19.0%	2 225	55.5%	1 054	26.3%	1 998	49.9%	6 037	150.7%	1 750	121.8%	14.2%
Licences and permits	86	86	3	3.0%	1	.8%	1	1.3%	-	-	4	5.1%	4	.1%	(100.0%)
Agency services	48 852	16 992	7 022	14.4%	3 726	7.6%	36 911	217.2%	4 074	24.0%	51 733	304.5%	13 606	2 036.9%	(70.1%)
Transfers recognised - operational	131 725	132 225	42 058	31.9%	36 631	27.8%	1 276	1.0%	28 300	21.4%	108 264	81.9%	3 000	75.8%	843.3%
Other own revenue	13 571	12 874	1 581	11.7%	1 990	14.7%	5 521	42.9%	4 662	36.2%	13 754	106.8%	13 608	156.9%	(65.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	994 729	954 776	185 300	18.6%	193 695	19.5%	239 138	25.0%	204 021	21.4%	822 154	86.1%	210 120	76.1%	(2.9%)
Employee related costs	231 718	232 664	55 425	23.9%	59 147	25.5%	54 592	23.5%	52 034	22.4%	221 197	95.1%	52 268	102.0%	(.4%)
Remuneration of councillors	16 465	16 465	3 426	20.8%	3 489	21.2%	3 504	21.3%	5 335	32.4%	15 754	95.7%	3 403	92.5%	56.8%
Debt impairment	33 910	33 910	-	-	-	-	-	-	283	.8%	283	.8%	-	-	(100.0%)
Depreciation and asset impairment	109 256	103 989	287	.3%	1 032	.9%	41 380	39.8%	17 554	16.9%	60 253	57.9%	39 120	32.3%	(55.1%)
Finance charges	16 317	16 317	1 374	8.4%	3 321	20.4%	5 032	30.8%	2 973	18.2%	12 700	77.8%	3 196	102.6%	(7.0%)
Bulk purchases	339 767	339 767	114 055	33.6%	88 332	26.0%	100 685	29.6%	79 210	23.3%	382 282	112.5%	69 430	93.8%	14.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 899	28 899	1 657	5.7%	9 221	31.9%	8 009	27.7%	13 500	46.7%	32 387	112.1%	7 014	63.4%	92.5%
Transfers and grants	420	420	-	-	-	-	210	50.0%	(177)	(42.1%)	33	7.9%	210	99.9%	(184.4%)
Other expenditure	217 977	182 345	9 076	4.2%	29 152	13.4%	25 727	14.1%	33 309	18.3%	97 264	53.3%	35 480	68.2%	(6.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54 910)	(46 389)	40 833		15 311		(42 295)		(6 867)		6 982		(25 335)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(54 910)	(46 389)	40 833		15 311		(42 295)		(6 867)		6 982		(25 335)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(54 910)	(46 389)	40 833		15 311		(42 295)		(6 867)		6 982		(25 335)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(54 910)	(46 389)	40 833		15 311		(42 295)		(6 867)		6 982		(25 335)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(54 910)	(46 389)	40 833		15 311		(42 295)		(6 867)		6 982		(25 335)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	65 560	90 164	6 144	9.4%	12 815	19.5%	16 626	18.4%	16 637	18.5%	52 222	57.9%	40 609	56.9%	(59.0%)
National Government	33 869	42 668	1 158	3.4%	9 856	29.1%	9 568	22.4%	10 841	25.4%	31 423	73.6%	22 944	53.9%	(52.7%)
Provincial Government	456	13 712	1 278	280.3%	-	-	2 576	18.8%	2 751	20.1%	6 605	48.2%	669	26.0%	311.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 325	56 380	2 436	7.1%	9 856	28.7%	12 144	21.5%	13 592	24.1%	38 028	67.4%	23 613	47.3%	(42.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 235	33 783	3 708	11.9%	2 958	9.5%	4 482	13.3%	3 045	9.0%	14 194	42.0%	16 996	68.8%	(82.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	65 560	90 164	6 144	9.4%	12 815	19.5%	16 626	18.4%	16 637	18.5%	52 222	57.9%	40 609	56.9%	(59.0%)
Governance and Administration	988	2 062	1 040	105.3%	294	29.8%	184	8.9%	364	17.7%	1 883	91.3%	1 564	65.4%	(76.7%)
Executive & Council	419	419	105	25.0%	105	25.0%	105	25.0%	105	25.0%	419	100.0%	108	65.3%	(2.7%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	74.7%	-
Corporate Services	569	1 643	936	164.4%	190	33.3%	79	4.8%	260	15.8%	1 464	89.1%	1 456	65.3%	(82.2%)
Community and Public Safety	15 207	27 137	2 001	13.2%	4 662	30.7%	4 939	18.2%	6 945	25.6%	18 547	68.3%	6 317	42.9%	9.9%
Community & Social Services	3 111	17 126	1 772	57.0%	4 525	145.4%	3 273	19.1%	3 496	20.4%	13 066	76.3%	5 251	39.0%	(33.4%)
Sport And Recreation	11 910	9 800	89	.7%	44	.4%	1 667	17.0%	3 433	35.0%	5 233	53.4%	139	16.0%	2 360.8%
Public Safety	186	211	139	75.0%	93	50.0%	-	-	16	7.7%	249	117.8%	926	80.0%	(98.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 726	30 280	1 417	4.8%	6 094	20.5%	4 950	16.3%	4 516	14.9%	16 977	56.1%	4 235	26.4%	6.6%
Planning and Development	680	-	-	-	-	-	-	-	-	-	-	-	107	8.9%	(100.0%)
Road Transport	29 046	30 280	1 417	4.9%	6 094	21.0%	4 950	16.3%	4 516	14.9%	16 977	56.1%	4 127	27.1%	9.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 639	30 685	1 686	8.6%	1 764	9.0%	6 552	21.4%	4 782	15.6%	14 785	48.2%	28 494	83.6%	(83.2%)
Electricity	6 180	11 180	573	9.3%	573	9.3%	1 500	13.4%	3 468	31.0%	6 114	54.7%	19 168	89.7%	(81.9%)
Water	1 970	6 945	194	9.8%	194	9.8%	4 392	63.2%	583	8.4%	5 363	77.2%	7 070	77.0%	(91.7%)
Waste Water Management	120	1 020	260	216.8%	260	216.8%	-	-	-	-	520	51.0%	287	36.4%	(100.0%)
Waste Management	11 369	11 539	660	5.8%	738	6.5%	660	5.7%	731	6.3%	2 788	24.2%	1 970	91.7%	(62.9%)
Other	-	-	-	-	-	-	-	-	30	-	30	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	899 782	879 628	201 922	22.4%	212 773	23.6%	171 562	19.5%	186 066	21.2%	772 322	87.8%	156 521	98.9%	18.9%
Property rates, penalties and collection charges	110 216	101 459	25 076	22.8%	20 772	18.8%	22 677	22.4%	22 384	22.1%	90 909	89.6%	20 069	109.3%	11.5%
Service charges	553 440	556 479	91 259	16.5%	93 503	16.9%	95 366	17.1%	92 314	16.6%	372 442	66.9%	105 870	123.7%	(12.8%)
Other revenue	62 004	33 034	33 218	53.6%	40 179	64.8%	34 482	104.4%	39 441	119.4%	147 319	446.0%	25 689	77.9%	53.5%
Government - operating	131 725	132 225	42 123	32.0%	31 963	24.3%	302	.2%	27 693	20.9%	102 081	77.2%	-	67.5%	(100.0%)
Government - capital	34 325	48 060	7 682	22.4%	20 822	60.7%	14 713	30.6%	-	-	43 217	89.9%	3 000	53.6%	(100.0%)
Interest	8 071	8 371	2 564	31.8%	5 534	68.6%	4 022	48.0%	4 234	50.6%	16 354	195.4%	1 893	119.0%	123.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(825 052)	(791 803)	(223 765)	27.1%	(183 288)	22.2%	(164 856)	20.8%	(174 362)	22.0%	(746 271)	94.2%	(153 389)	101.1%	13.7%
Suppliers and employees	(808 315)	(775 066)	(221 230)	27.4%	(178 811)	22.1%	(158 518)	20.5%	(168 903)	21.8%	(727 462)	93.9%	(145 725)	98.5%	15.9%
Finance charges	(16 317)	(16 317)	(1 374)	8.4%	(3 320)	20.3%	(5 032)	30.8%	(2 975)	18.2%	(12 701)	77.8%	(5 844)	228.8%	(49.1%)
Transfers and grants	(420)	(420)	(1 161)	276.4%	(1 157)	275.4%	(1 306)	311.0%	(2 484)	591.5%	(6 108)	1 454.2%	(1 820)	1 471.3%	36.5%
Net Cash from/(used) Operating Activities	74 730	87 826	(21 844)	(29.2%)	29 485	39.5%	6 706	7.6%	11 704	13.3%	26 051	29.7%	3 132	83.3%	273.7%
Cash Flow from Investing Activities															
Receipts	(4 427)	(4 427)	8 564	(193.5%)	1 626	(36.7%)	7 954	(179.7%)	(1 802)	40.7%	16 342	(369.2%)	18 867	(14.9%)	(109.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(5 468)	(5 468)	8 564	(156.6%)	1 626	(29.7%)	7 954	(145.5%)	(1 802)	33.0%	16 342	(298.9%)	18 867	(4.8%)	(109.6%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 041	1 041	-	-	-	-	-	-	-	-	-	-	-	(51.2%)	-
Payments	(52 656)	(76 522)	(3 342)	6.3%	(10 395)	19.7%	(17 786)	23.2%	(22 673)	29.6%	(54 197)	70.8%	(40 609)	77.5%	(44.2%)
Capital assets	(52 656)	(76 522)	(3 342)	6.3%	(10 395)	19.7%	(17 786)	23.2%	(22 673)	29.6%	(54 197)	70.8%	(40 609)	77.5%	(44.2%)
Net Cash from/(used) Investing Activities	(57 083)	(80 949)	5 222	(9.1%)	(8 769)	15.4%	(9 833)	12.1%	(24 475)	30.2%	(37 855)	46.8%	(21 742)	80.8%	12.6%
Cash Flow from Financing Activities															
Receipts	1 616	1 650	(421)	(26.1%)	668	41.4%	393	23.8%	1 243	75.3%	1 884	114.1%	405	205.2%	207.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 616	1 650	(421)	(26.1%)	668	41.4%	393	23.8%	1 243	75.3%	1 884	114.1%	405	205.2%	207.0%
Payments	(19 181)	(19 181)	(2 802)	14.6%	(3 500)	18.2%	(2 961)	15.4%	(1 662)	8.7%	(10 924)	57.0%	-	41.4%	(100.0%)
Repayment of borrowing	(19 181)	(19 181)	(2 802)	14.6%	(3 500)	18.2%	(2 961)	15.4%	(1 662)	8.7%	(10 924)	57.0%	-	41.4%	(100.0%)
Net Cash from/(used) Financing Activities	(17 565)	(17 531)	(3 223)	18.3%	(2 831)	16.1%	(2 568)	14.6%	(418)	2.4%	(9 041)	51.6%	405	(66.2%)	(203.3%)
Net Increase/(Decrease) in cash held	81	(10 654)	(19 845)	(24 392.3%)	17 885	21 983.0%	(5 695)	53.5%	(13 189)	123.8%	(20 844)	195.6%	(18 204)	163.0%	(27.5%)
Cash/cash equivalents at the year begin:	6 669	53 305	58 464	876.7%	38 619	579.1%	56 503	106.0%	50 808	95.3%	58 464	109.7%	76 668	19 201.4%	(33.7%)
Cash/cash equivalents at the year end:	6 750	42 650	38 619	572.1%	56 503	837.1%	50 808	119.1%	37 619	88.2%	37 619	88.2%	58 464	876.6%	(35.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 199	25.5%	1 970	8.1%	851	3.5%	15 321	62.9%	24 342	8.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 012	53.8%	3 356	7.8%	973	2.3%	15 451	36.1%	42 792	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 285	18.2%	2 486	2.8%	1 440	1.6%	69 489	77.5%	89 700	31.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 182	23.0%	754	7.9%	394	4.2%	6 168	64.9%	9 499	3.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 680	28.1%	945	9.9%	446	4.7%	5 478	57.4%	9 549	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	10.8%	24	3.3%	21	2.8%	605	83.1%	728	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 143	3.7%	1 193	3.8%	1 086	3.5%	27 892	89.1%	31 314	11.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 402	7.3%	1 744	2.4%	1 703	2.3%	65 266	88.1%	74 115	26.3%	-	-	-	-
Total By Income Source	56 982	20.2%	12 472	4.4%	6 914	2.5%	205 670	72.9%	282 038	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 317	73.5%	153	1.2%	95	.8%	3 116	24.6%	12 681	4.5%	-	-	-	-
Commercial	24 336	55.9%	2 718	6.2%	725	1.7%	15 785	36.2%	43 564	15.4%	-	-	-	-
Households	23 172	10.3%	9 564	4.2%	6 105	2.7%	186 651	82.8%	225 493	80.0%	-	-	-	-
Other	157	52.4%	36	11.9%	(11)	(3.7%)	118	39.3%	300	.1%	-	-	-	-
Total By Customer Group	56 982	20.2%	12 472	4.4%	6 914	2.5%	205 670	72.9%	282 038	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	39 546	34.6%	-	-	-	-	74 669	65.4%	114 215	88.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 194	79.1%	17	.1%	-	-	3 214	20.8%	15 426	11.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	51 740	39.9%	17	-	-	-	77 884	60.1%	129 641	100.0%

Contact Details

Municipal Manager	Mr M. Mogale Acting	011 411 0051
Financial Manager	Mr Abel Mawela (Acting)	011 411 0086

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	474 257	622 834	188 190	39.7%	111 064	23.4%	98 449	15.8%	191 360	30.7%	589 064	94.6%	99 428	114.2%	92.5%
Property rates	62 195	203 195	63 862	102.7%	35 556	57.2%	35 745	17.6%	53 619	26.4%	188 783	92.9%	(2 366)	47.8%	(2 366.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	86 500	86 500	29 144	33.7%	12 748	14.7%	14 042	16.2%	24 156	27.9%	80 090	92.6%	(6 872)	61.3%	(451.5%)
Service charges - water revenue	111 632	123 569	38 085	34.1%	24 343	21.8%	19 282	15.6%	31 883	25.8%	113 592	91.9%	(9 920)	63.7%	(421.4%)
Service charges - sanitation revenue	16 132	24 326	6 784	42.1%	3 401	21.1%	5 795	23.8%	9 524	39.2%	25 504	104.8%	(1 322)	(164.5%)	(820.2%)
Service charges - refuse revenue	15 031	15 728	2 469	16.4%	2 628	17.5%	2 891	18.4%	4 409	28.0%	12 397	78.8%	(1 033)	44.0%	(527.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	423	179	103	24.3%	359	85.0%	66	37.1%	99	55.2%	627	350.9%	(22)	182.6%	(546.2%)
Interest earned - external investments	500	500	(199)	(39.7%)	(416)	(83.1%)	226	45.1%	(538)	(107.6%)	(926)	(185.3%)	(1 375)	335.6%	(60.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 400	6 986	-	-	-	-	-	-	-	-	-	-	-	31.3%	-
Licences and permits	5 500	-	0	-	968	17.6%	3 485	-	12 738	-	17 191	-	(202)	102.9%	(6 404.4%)
Agency services	5 886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 884	125 884	45 101	35.8%	30 932	24.6%	6	-	37 753	30.0%	113 792	90.4%	126 350	264.7%	(70.1%)
Other own revenue	37 173	35 966	2 841	7.6%	546	1.5%	16 912	47.0%	17 716	49.3%	38 014	105.7%	(3 809)	2.2%	(565.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	569 896	563 974	101 955	17.9%	56 425	9.9%	68 968	12.2%	88 705	15.7%	316 054	56.0%	79 770	88.8%	11.2%
Employee related costs	136 495	136 495	32 663	23.9%	11 948	8.8%	21 910	16.1%	12 354	9.1%	78 875	57.8%	19 969	81.5%	(38.1%)
Remuneration of councillors	11 626	11 626	1 858	16.0%	648	5.6%	1 024	8.8%	521	4.5%	4 050	34.8%	564	55.4%	(7.8%)
Debt impairment	75 000	75 000	1 321	1.8%	709	.9%	724	1.0%	396	.5%	3 150	4.2%	-	-	(100.0%)
Depreciation and asset impairment	117 500	117 500	-	-	-	-	-	-	-	-	-	-	-	61.6%	-
Finance charges	1 836	5 602	2 011	109.5%	1 974	107.5%	1 759	31.4%	985	17.6%	6 728	120.1%	3 090	33.6%	(68.1%)
Bulk purchases	173 807	180 445	49 185	28.3%	30 367	17.5%	30 292	16.8%	61 947	34.3%	171 791	95.2%	39 794	105.0%	55.7%
Other Materials	455	455	90	19.8%	-	-	-	-	-	-	90	19.8%	-	671.8%	-
Contracted services	14 900	19 900	627	4.2%	2 301	15.4%	1 388	7.0%	1 972	9.9%	6 288	31.6%	2 981	136.0%	(33.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 277	16 951	14 201	37.1%	8 478	22.1%	11 871	70.0%	10 531	62.1%	45 081	265.9%	13 372	158.5%	(21.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95 639)	58 860	86 235		54 639		29 481		102 655		273 010		19 657		
Transfers recognised - capital	(16 760)	-	-	-	-	-	-	-	-	-	-	-	-	63.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(112 399)	58 860	86 235		54 639		29 481		102 655		273 010		19 657		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(112 399)	58 860	86 235		54 639		29 481		102 655		273 010		19 657		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(112 399)	58 860	86 235		54 639		29 481		102 655		273 010		19 657		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(112 399)	58 860	86 235		54 639		29 481		102 655		273 010		19 657		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	84 209	84 209	3 573	4.2%	24 303	28.9%	29 351	34.9%	30 070	35.7%	87 296	103.7%	20 720	89.7%	45.1%
National Government	62 113	62 113	3 573	5.8%	6 820	11.0%	22 294	35.9%	30 070	48.4%	62 756	101.0%	20 720	96.5%	45.1%
Provincial Government	580	580	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	7 000	7 000	-	-	-	-	7 000	100.0%	-	-	7 000	100.0%	-	-	-
Transfers recognised - capital	69 693	69 693	3 573	5.1%	6 820	9.8%	29 294	42.0%	30 070	43.1%	69 756	100.1%	20 720	96.3%	45.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 516	14 516	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	17 483	-	57	-	-	-	17 540	-	-	-	-
Capital Expenditure Standard Classification	84 209	84 209	3 573	4.2%	24 303	28.9%	29 351	34.9%	30 070	35.7%	87 296	103.7%	20 720	89.7%	45.1%
Governance and Administration	1 511	1 511	-	-	249	16.5%	18	1.2%	-	-	267	17.7%	-	51.3%	-
Executive & Council	30	30	-	-	18	60.0%	18	60.0%	-	-	36	120.0%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 481	1 481	-	-	231	15.6%	-	-	-	-	231	15.6%	-	263.2%	-
Community and Public Safety	21 462	21 462	-	-	3 315	15.4%	3 340	15.6%	-	-	6 655	31.0%	10 349	113.3%	(100.0%)
Community & Social Services	6 080	6 080	-	-	549	9.0%	1 264	20.8%	-	-	1 813	29.8%	3 950	1 645.2%	(100.0%)
Sport And Recreation	15 382	15 382	-	-	2 440	15.9%	2 076	13.5%	-	-	4 516	29.4%	6 398	74.7%	(100.0%)
Public Safety	-	-	-	-	326	-	-	-	-	-	326	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	47.6%	-
Economic and Environmental Services	10 100	10 100	3 573	35.4%	6 745	66.8%	7 208	71.4%	30 070	297.7%	47 596	471.2%	2 411	66.5%	1 147.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	3 573	-	6 745	-	7 208	-	30 070	-	47 596	-	2 411	-	1 147.4%
Environmental Protection	10 100	10 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	51 136	51 136	-	-	13 994	27.4%	18 784	36.7%	-	-	32 778	64.1%	7 961	87.9%	(100.0%)
Electricity	29 259	29 259	-	-	7 415	25.3%	7 883	26.9%	-	-	15 298	52.3%	1 923	123.8%	(100.0%)
Water	-	-	-	-	-	-	38	-	-	-	38	-	3 639	52.3%	(100.0%)
Waste Water Management	21 877	21 877	-	-	6 579	30.1%	7 480	34.2%	-	-	14 059	64.3%	413	46.7%	(100.0%)
Waste Management	-	-	-	-	-	-	3 383	-	-	-	3 383	-	1 985	2 422.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	507 175	508 434	131 653	26.0%	123 451	24.3%	103 027	20.3%	106 752	21.0%	464 883	91.4%	88 150	104.7%	21.1%
Property rates, penalties and collection charges	44 160	52 143	10 246	23.2%	14 651	33.2%	27 900	53.5%	13 844	26.6%	66 642	127.8%	7 262	100.9%	90.6%
Service charges	162 800	193 127	46 225	28.4%	46 731	28.7%	43 052	22.3%	45 539	23.6%	181 547	94.0%	49 046	82.6%	(7.1%)
Other revenue	106 382	68 795	6 582	6.2%	11 412	10.7%	15 115	22.0%	10 006	14.5%	43 114	62.7%	27 600	325.6%	(63.7%)
Government - operating	125 884	126 184	53 545	42.5%	50 487	40.1%	-	-	37 000	29.3%	141 032	111.8%	1 469	99.7%	2 419.3%
Government - capital	67 449	67 449	15 055	22.3%	-	-	16 714	24.8%	-	-	31 769	47.1%	-	102.3%	-
Interest	500	736	-	-	171	34.2%	246	33.5%	363	49.3%	780	106.0%	2 774	2 939.5%	(86.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 396)	(401 470)	(113 250)	25.7%	(89 911)	20.4%	(105 281)	26.2%	(91 287)	22.7%	(399 728)	99.6%	(98 255)	107.0%	(7.1%)
Suppliers and employees	(438 560)	(391 122)	(111 144)	25.3%	(87 069)	19.9%	(102 824)	26.3%	(89 703)	22.9%	(390 739)	99.9%	(95 587)	110.6%	(6.2%)
Finance charges	(1 836)	(10 348)	(2 106)	114.7%	(2 842)	154.8%	(2 458)	23.8%	(1 584)	15.3%	(8 989)	86.9%	(2 667)	29.1%	(40.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 779	106 965	18 404	27.6%	33 541	50.2%	(2 255)	(2.1%)	15 465	14.5%	65 155	60.9%	(10 104)	98.0%	(253.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 209)	(79 877)	(3 644)	4.3%	(3 415)	4.1%	(14 711)	18.4%	(31 989)	40.0%	(53 759)	67.3%	(39 802)	106.9%	(19.6%)
Capital assets	(84 209)	(79 877)	(3 644)	4.3%	(3 415)	4.1%	(14 711)	18.4%	(31 989)	40.0%	(53 759)	67.3%	(39 802)	106.9%	(19.6%)
Net Cash from/(used) Investing Activities	(84 209)	(79 877)	(3 644)	4.3%	(3 415)	4.1%	(14 711)	18.4%	(31 989)	40.0%	(53 759)	67.3%	(39 802)	108.0%	(19.6%)
Cash Flow from Financing Activities															
Receipts	343	-	-	-	-	-	-	-	-	-	-	-	557	171.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	343	-	-	-	-	-	-	-	-	-	-	-	557	171.9%	(100.0%)
Payments	(7 395)	(7 395)	(1 358)	18.4%	(1 727)	23.3%	(1 617)	21.9%	(1 485)	20.1%	(6 187)	83.7%	(767)	67.2%	93.6%
Repayment of borrowing	(7 395)	(7 395)	(1 358)	18.4%	(1 727)	23.3%	(1 617)	21.9%	(1 485)	20.1%	(6 187)	83.7%	(767)	67.2%	93.6%
Net Cash from/(used) Financing Activities	(7 052)	(7 395)	(1 358)	19.3%	(1 727)	24.5%	(1 617)	21.9%	(1 485)	20.1%	(6 187)	83.7%	(210)	63.8%	606.7%
Net Increase/(Decrease) in cash held	(24 482)	19 692	13 402	(54.7%)	28 399	(116.0%)	(18 582)	(94.4%)	(18 009)	(91.5%)	5 209	26.5%	(50 116)	84.0%	(64.1%)
Cash/cash equivalents at the year begin:	6 614	7 456	1 287	19.5%	14 689	222.1%	43 088	577.9%	24 505	328.7%	1 287	17.3%	81 397	100.0%	(69.9%)
Cash/cash equivalents at the year end:	(17 868)	27 149	14 689	(82.2%)	43 088	(241.1%)	24 505	90.3%	6 496	23.9%	6 496	23.9%	31 280	86.4%	(79.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 705	92.7%	398	1.6%	34	.1%	1 444	5.6%	25 582	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 705	92.7%	398	1.6%	34	.1%	1 444	5.6%	25 582	100.0%

Contact Details

Municipal Manager	Mr T C Ndlovu	011 278 3001
Financial Manager	Mr Vincent Mkhefa	011 278 3012

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 170 175	1 301 472	316 449	27.0%	153 479	13.1%	273 670	21.0%	177 932	13.7%	921 530	70.8%	215 926	81.7%	(17.6%)
Property rates	293 356	141 335	72 791	24.8%	36 199	12.3%	36 275	25.7%	33 817	23.9%	179 082	126.7%	67 381	99.1%	(49.8%)
Property rates - penalties and collection charges	2 293	359	54 708	2 386.2%	102	4.5%	1 145	318.8%	1 692	471.4%	57 647	16 056.9%	117	77.1%	1 346.6%
Service charges - electricity revenue	238 920	219 409	42 458	17.8%	38 289	16.0%	51 711	23.6%	46 221	21.1%	178 679	81.4%	50 519	94.2%	(8.5%)
Service charges - water revenue	258 285	248 093	30 445	11.8%	43 079	16.7%	63 581	25.6%	52 525	21.2%	189 630	76.4%	34 244	75.6%	53.4%
Service charges - sanitation revenue	36 398	33 492	8 078	22.2%	5 986	16.4%	8 914	26.6%	8 223	24.6%	31 200	93.2%	7 716	97.3%	6.6%
Service charges - refuse revenue	50 225	50 777	12 676	25.2%	8 465	16.9%	12 715	25.0%	13 053	25.7%	46 909	92.4%	9 662	100.2%	35.1%
Service charges - other	639	786	195	30.6%	132	20.7%	195	24.8%	208	26.5%	731	92.9%	152	100.5%	37.3%
Rental of facilities and equipment	1 051	1 051	272	25.9%	276	26.3%	285	27.1%	220	20.9%	1 053	100.1%	257	101.8%	(14.7%)
Interest earned - external investments	17 959	8 386	481	2.7%	213	1.2%	1 745	20.8%	284	3.4%	2 722	32.5%	1 627	16.7%	(82.6%)
Interest earned - outstanding debtors	29 895	41 201	10 472	35.0%	10 129	33.9%	13 957	33.9%	9 447	22.9%	44 005	106.8%	8 680	116.8%	8.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 493	3 162	982	28.1%	588	16.8%	445	14.1%	963	30.4%	2 978	94.2%	859	104.6%	12.0%
Licences and permits	37 987	33 375	8 995	23.7%	7 347	19.3%	8 688	26.0%	8 827	26.4%	33 858	101.4%	8 079	96.2%	9.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	187 077	485 011	71 233	38.1%	2	-	67 002	13.8%	0	-	138 237	28.5%	14 992	56.3%	(100.0%)
Other own revenue	12 194	33 734	1 361	11.2%	2 674	21.9%	7 012	20.8%	2 452	7.3%	13 499	40.0%	11 494	145.3%	(78.7%)
Gains on disposal of PPE	403	1 301	1 301	322.6%	-	-	-	-	-	-	1 301	100.0%	144	87.8%	(100.0%)
Operating Expenditure	1 246 495	1 335 099	208 914	16.8%	216 661	17.4%	262 233	19.6%	216 295	16.2%	904 104	67.7%	233 610	57.9%	(7.4%)
Employee related costs	345 158	278 010	73 708	21.4%	71 498	20.7%	66 247	23.8%	77 700	27.9%	289 152	104.0%	71 311	89.1%	9.0%
Remuneration of councillors	19 023	17 421	4 456	23.4%	4 456	23.4%	4 430	25.4%	5 420	31.1%	18 762	107.7%	4 447	98.9%	21.9%
Debt impairment	104 841	111 093	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	109 947	33 627	-	-	-	-	20 857	62.0%	-	-	20 857	62.0%	-	-	-
Finance charges	10 008	3 445	1 154	11.5%	447	4.5%	1 208	35.1%	298	8.6%	3 107	90.2%	435	40.8%	(31.5%)
Bulk purchases	350 469	343 086	73 789	21.1%	77 952	22.2%	77 902	22.7%	79 172	23.1%	308 815	90.0%	71 511	93.3%	10.7%
Other Materials	-	43 053	5 826	-	5 411	-	7 024	16.3%	1 816	4.2%	20 077	46.6%	17 078	-	(89.4%)
Contracted services	104 755	91 267	29 353	28.0%	29 653	28.3%	35 084	38.4%	34 316	37.6%	128 405	140.7%	30 136	119.8%	13.9%
Transfers and grants	-	313 665	1 127	-	2 769	-	14 301	4.6%	1 669	.5%	19 867	6.3%	4 042	-	(58.7%)
Other expenditure	202 294	100 390	19 502	9.6%	24 476	12.1%	35 181	35.0%	15 904	15.8%	95 062	94.7%	34 651	19.5%	(54.1%)
Loss on disposal of PPE	-	43	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 320)	(33 627)	107 535		(63 182)		11 436		(38 363)		17 426		(17 684)		
Transfers recognised - capital	218 503	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142 183	(33 627)	107 535		(63 182)		11 436		(38 363)		17 426		(17 684)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	142 183	(33 627)	107 535		(63 182)		11 436		(38 363)		17 426		(17 684)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 183	(33 627)	107 535		(63 182)		11 436		(38 363)		17 426		(17 684)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 183	(33 627)	107 535		(63 182)		11 436		(38 363)		17 426		(17 684)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	294 679	223 260	12 106	4.1%	61 223	20.8%	31 584	14.1%	44 315	19.8%	149 228	66.8%	112 885	70.6%	(60.7%)
National Government	74 929	70 238	-	-	-	-	-	-	12 415	17.7%	12 415	17.7%	26 978	23.9%	(54.0%)
Provincial Government	143 385	105 424	-	-	-	-	-	-	25 790	24.5%	25 790	24.5%	58 258	-	(55.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	218 314	175 662	-	-	-	-	-	-	38 206	21.7%	38 206	21.7%	85 236	68.5%	(55.2%)
Borrowing	55 900	39 950	-	-	-	-	-	-	1 676	4.2%	1 676	4.2%	13 095	69.7%	(87.2%)
Internally generated funds	20 465	7 648	12 106	59.2%	61 223	299.2%	31 584	413.0%	-	-	104 913	1 371.7%	9 374	71.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	4 433	-	4 433	-	5 180	-	(14.4%)
Capital Expenditure Standard Classification	294 679	223 260	12 106	4.1%	61 223	20.8%	31 584	14.1%	44 315	19.8%	149 228	66.8%	112 885	70.6%	(60.7%)
Governance and Administration	5 000	3 075	135	2.7%	369	7.4%	44	1.4%	-	-	548	17.8%	-	147.1%	-
Executive & Council	-	-	-	-	360	-	20	-	-	-	381	-	-	-	-
Budget & Treasury Office	5 000	2 500	135	2.7%	9	.2%	23	.9%	-	-	168	6.7%	-	-	-
Corporate Services	-	575	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 500	6 208	11 847	263.3%	23 812	529.2%	14 771	237.9%	11 569	186.4%	62 000	998.7%	4 663	31.5%	148.1%
Community & Social Services	-	-	58	-	17	-	-	-	1 162	-	1 237	-	1 784	15.9%	(34.9%)
Sport And Recreation	4 500	2 363	-	-	437	9.7%	418	17.7%	-	-	855	36.2%	2 423	196.2%	(100.0%)
Public Safety	-	3 845	2	-	-	-	-	-	-	-	2	-	456	(28.8%)	(100.0%)
Housing	-	-	11 788	-	23 321	-	14 353	-	10 407	-	59 870	-	-	-	(100.0%)
Health	-	-	-	-	37	-	-	-	-	-	37	-	-	-	-
Economic and Environmental Services	226 314	172 795	123	.1%	30 797	13.6%	13 648	7.9%	30 525	17.7%	75 092	43.5%	89 292	74.8%	(65.8%)
Planning and Development	955	3 410	42	4.4%	-	-	-	-	839	24.6%	882	25.9%	11 222	102.9%	(92.5%)
Road Transport	225 359	169 385	81	-	30 797	13.7%	13 648	8.1%	29 686	17.5%	74 211	43.8%	78 070	71.5%	(62.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	58 865	41 182	-	-	6 244	10.6%	3 122	7.6%	2 221	5.4%	11 587	28.1%	18 930	74.4%	(88.3%)
Electricity	45 900	25 207	-	-	6 244	13.6%	3 122	12.4%	785	3.1%	10 151	40.3%	4 270	66.5%	(81.6%)
Water	11 465	12 770	-	-	-	-	-	-	337	2.6%	337	2.6%	2 408	85.4%	(86.0%)
Waste Water Management	-	1 951	-	-	-	-	-	-	-	-	-	-	10 561	280.7%	(100.0%)
Waste Management	1 500	1 254	-	-	-	-	-	-	1 099	87.7%	1 099	87.7%	1 691	29.6%	(35.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 139 859	1 139 859	289 119	25.4%	173 374	15.2%	331 577	29.1%	141 463	12.4%	935 534	82.1%	210 526	70.5%	(32.8%)
Property rates, penalties and collection charges	296 226	296 226	60 003	20.3%	45 818	15.5%	30 259	10.2%	31 293	10.6%	167 373	56.5%	71 913	130.2%	(56.5%)
Service charges	520 042	520 042	67 612	13.0%	109 620	21.1%	92 679	17.8%	92 060	17.7%	361 971	69.6%	115 418	72.9%	(20.2%)
Other revenue	43 626	43 626	39 997	91.7%	10 977	25.2%	11 503	26.4%	13 978	32.0%	76 455	175.3%	11 640	99.8%	20.1%
Government - operating	187 077	187 077	75 904	40.6%	861	.5%	49 960	26.7%	91	-	126 816	67.8%	2 466	55.6%	(96.3%)
Government - capital	74 929	74 929	44 691	59.6%	5 500	7.3%	145 240	193.8%	3 000	4.0%	198 431	264.8%	-	17.9%	(100.0%)
Interest	17 958	17 958	913	5.1%	598	3.3%	1 937	10.8%	1 041	5.8%	4 489	25.0%	9 089	185.5%	(88.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 011 242)	(1 011 242)	(358 673)	35.5%	(210 234)	20.8%	(216 764)	21.4%	(199 042)	19.7%	(984 713)	97.4%	(233 878)	81.3%	(14.9%)
Suppliers and employees	(1 001 234)	(1 001 234)	(357 282)	35.7%	(209 787)	21.0%	(215 617)	21.5%	(198 744)	19.8%	(981 430)	98.0%	(229 401)	82.8%	(13.4%)
Finance charges	(10 008)	(10 008)	(1 391)	13.9%	(447)	4.5%	(1 147)	11.5%	(298)	3.0%	(3 283)	32.8%	(435)	9.1%	(31.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(4 042)	-	(100.0%)
Net Cash from/(used) Operating Activities	128 617	128 617	(69 554)	(54.1%)	(36 860)	(28.7%)	114 813	89.3%	(57 578)	(44.8%)	(49 180)	(38.2%)	(23 352)	27.0%	146.6%
Cash Flow from Investing Activities															
Receipts	403	403	1 301	322.6%	-	-	-	-	-	-	1 301	322.6%	-	1 695.0%	-
Proceeds on disposal of PPE	403	403	1 301	322.6%	-	-	-	-	-	-	1 301	322.6%	-	1 961.1%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(294 679)	(294 679)	(15 405)	5.2%	(34 425)	11.7%	(15 931)	5.4%	(72 356)	24.6%	(138 117)	46.9%	(74 814)	91.4%	(3.3%)
Capital assets	(294 679)	(294 679)	(15 405)	5.2%	(34 425)	11.7%	(15 931)	5.4%	(72 356)	24.6%	(138 117)	46.9%	(74 814)	91.4%	(3.3%)
Net Cash from/(used) Investing Activities	(294 275)	(294 275)	(14 104)	4.8%	(34 425)	11.7%	(15 931)	5.4%	(72 356)	24.6%	(136 816)	46.5%	(74 814)	72.2%	(3.3%)
Cash Flow from Financing Activities															
Receipts	55 900	55 900	87	.2%	62	.1%	66	.1%	64	.1%	279	.5%	52	1.0%	22.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	55 900	55 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	87	-	62	-	66	-	64	-	279	-	52	-	22.5%
Payments	(8 100)	(8 100)	(1 914)	23.6%	(1 724)	21.3%	(2 600)	32.1%	(1 832)	22.6%	(8 070)	99.6%	(3 018)	72.4%	(39.3%)
Repayment of borrowing	(8 100)	(8 100)	(1 914)	23.6%	(1 724)	21.3%	(2 600)	32.1%	(1 832)	22.6%	(8 070)	99.6%	(3 018)	72.4%	(39.3%)
Net Cash from/(used) Financing Activities	47 800	47 800	(1 827)	(3.8%)	(1 662)	(3.5%)	(2 534)	(5.3%)	(1 768)	(3.7%)	(7 791)	(16.3%)	(2 965)	(47.3%)	(40.4%)
Net Increase/(Decrease) in cash held	(117 858)	(117 858)	(85 485)	72.5%	(72 946)	61.9%	96 348	(81.7%)	(131 703)	111.7%	(193 786)	164.4%	(101 132)	76 876.0%	30.2%
Cash/cash equivalents at the year begin:	226 364	226 364	203 946	90.1%	118 460	52.3%	45 514	20.1%	141 862	62.7%	203 946	90.1%	392 899	-	(63.9%)
Cash/cash equivalents at the year end:	108 506	108 506	118 460	109.2%	45 514	41.9%	141 862	130.7%	10 159	9.4%	10 159	9.4%	291 767	(157 214.0%)	(96.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 377	7.4%	7 795	3.3%	4 757	2.0%	205 816	87.3%	235 745	31.1%	-	-	234 508	99.0%
Trade and Other Receivables from Exchange Transactions - Electricity	15 153	30.4%	7 988	16.0%	2 929	5.9%	23 778	47.7%	49 848	6.6%	-	-	48 719	97.0%
Receivables from Non-exchange Transactions - Property Rates	12 243	8.7%	8 787	6.3%	5 637	4.0%	113 294	80.9%	139 960	18.5%	-	-	138 131	98.0%
Receivables from Exchange Transactions - Waste Water Management	3 115	7.1%	2 349	5.3%	2 152	4.9%	36 503	82.7%	44 119	5.8%	-	-	43 209	97.0%
Receivables from Exchange Transactions - Waste Management	4 169	6.2%	3 793	5.6%	3 515	5.2%	56 037	83.0%	67 515	8.9%	-	-	66 461	98.0%
Receivables from Exchange Transactions - Property Rental Debtors	68	11.3%	53	8.8%	26	4.3%	458	75.7%	605	.1%	-	-	589	97.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	199	100.0%	199	-	-	-	98	49.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 663	3.9%	58 455	26.5%	6 845	3.1%	146 473	66.4%	220 436	29.1%	-	-	218 556	99.0%
Total By Income Source	60 788	8.0%	89 221	11.8%	25 861	3.4%	582 558	76.8%	758 427	100.0%	-	-	750 271	98.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 800	10.8%	1 508	9.1%	902	5.4%	12 452	74.7%	16 661	2.2%	-	-	16 468	98.0%
Commercial	27 448	8.1%	65 802	19.5%	8 558	2.5%	236 266	69.9%	338 073	44.6%	-	-	365 603	108.0%
Households	30 138	8.0%	21 148	5.6%	15 929	4.2%	310 215	82.2%	377 429	49.8%	-	-	350 120	92.0%
Other	1 402	5.3%	763	2.9%	473	1.8%	23 625	90.0%	26 263	3.5%	-	-	18 080	68.0%
Total By Customer Group	60 788	8.0%	89 221	11.8%	25 861	3.4%	582 558	76.8%	758 427	100.0%	-	-	750 271	98.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	16 551	100.0%	-	-	-	-	-	-	16 551	23.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 281	42.7%	25 111	46.1%	438	.8%	5 683	10.4%	54 513	76.3%
Auditor-General	-	-	388	100.0%	-	-	-	-	388	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	39 832	55.7%	25 499	35.7%	438	.6%	5 683	8.0%	71 452	100.0%

Contact Details

Municipal Manager	Mr M G Seitisho (Acting)	018 788 9506
Financial Manager	Ms A R Ngwenya	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	287 987	287 987	82 465	28.6%	19 765	6.9%	66 581	23.1%	980	.3%	169 791	59.0%	10 974	89.3%	(91.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	4 683	4 683	211	4.5%	139	3.0%	100	2.1%	140	3.0%	590	12.6%	705	49.8%	(80.1%)
Rental of facilities and equipment	1 783	1 783	486	27.3%	160	8.9%	258	14.5%	274	15.3%	1 177	66.0%	375	121.9%	(27.0%)
Interest earned - external investments	6 193	6 193	630	10.2%	345	5.6%	592	9.6%	307	5.0%	1 874	30.3%	958	84.0%	(68.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	159	159	41	25.8%	37	23.0%	40	24.9%	33	20.9%	150	94.6%	61	117.6%	(45.8%)
Agency services	37 789	37 789	-	-	15 116	40.0%	-	-	-	-	15 116	40.0%	-	100.0%	-
Transfers recognised - operational	190 259	190 259	77 707	40.8%	921	.5%	60 026	31.5%	-	-	138 654	72.9%	-	100.9%	-
Other own revenue	47 120	47 120	3 390	7.2%	3 048	6.5%	5 566	11.8%	226	.5%	12 231	26.0%	8 876	35.5%	(97.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 901	282 901	68 092	24.1%	21 716	7.7%	45 843	16.2%	60 069	21.2%	195 720	69.2%	78 504	99.8%	(23.5%)
Employee related costs	185 703	185 703	43 258	23.3%	13 828	7.4%	25 839	13.9%	42 088	22.7%	125 013	67.3%	39 912	106.9%	5.5%
Remuneration of councillors	12 107	12 107	2 452	20.3%	842	7.0%	1 699	14.0%	2 516	20.8%	7 509	62.0%	2 633	94.0%	(4.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 165	9 165	-	-	-	-	10 153	110.8%	3 792	41.4%	13 946	152.2%	-	-	(100.0%)
Finance charges	403	403	88	21.9%	-	-	-	-	-	-	88	21.9%	379	75.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4 394	4 394	-	-	1 099	25.0%	-	-	-	-	1 099	25.0%	2 197	72.7%	(100.0%)
Other expenditure	71 129	71 129	22 294	31.3%	5 948	8.4%	8 151	11.5%	11 672	16.4%	48 066	67.6%	33 383	100.3%	(65.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 086	5 086	14 372		(1 951)		20 738		(59 089)		(25 929)		(67 530)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 086	5 086	14 372		(1 951)		20 738		(59 089)		(25 929)		(67 530)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 086	5 086	14 372		(1 951)		20 738		(59 089)		(25 929)		(67 530)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 086	5 086	14 372		(1 951)		20 738		(59 089)		(25 929)		(67 530)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 086	5 086	14 372		(1 951)		20 738		(59 089)		(25 929)		(67 530)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	5 086	5 086	23	.4%	-	-	-	-	-	-	23	.4%	171	73.0%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 086	5 086	23	.4%	-	-	-	-	-	-	23	.4%	171	168.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 086	5 086	23	.4%	-	-	-	-	-	-	23	.4%	171	73.0%	(100.0%)
Governance and Administration	1 200	1 200	23	1.9%	-	-	-	-	-	-	23	1.9%	132	82.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	39	77.5%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 200	1 200	23	1.9%	-	-	-	-	-	-	23	1.9%	92	92.5%	(100.0%)
Community and Public Safety	3 886	3 886	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 886	3 886	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	39	4.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	39	4.9%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	287 987	287 987	82 543	28.7%	94 347	32.8%	67 256	23.4%	980	.3%	245 126	85.1%	8 666	88.0%	(88.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	4 683	4 683	211	4.5%	358	7.6%	211	4.5%	140	3.0%	919	19.6%	705	50.8%	(80.1%)
Other revenue	86 852	86 852	4 110	4.7%	30 035	34.6%	6 132	7.1%	533	.6%	40 810	47.0%	7 007	65.7%	(92.4%)
Government - operating	190 259	190 259	77 592	40.8%	63 254	33.2%	60 026	31.5%	-	-	200 872	105.6%	-	98.6%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 193	6 193	630	10.2%	701	11.3%	887	14.3%	307	5.0%	2 525	40.8%	954	90.9%	(67.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 736)	(273 736)	(70 973)	25.9%	(61 743)	22.6%	(52 723)	19.3%	(55 629)	20.3%	(241 067)	88.1%	(69 982)	93.5%	(20.5%)
Suppliers and employees	(268 939)	(268 939)	(70 885)	26.4%	(60 645)	22.5%	(52 723)	19.6%	(55 629)	20.7%	(239 880)	89.2%	(67 406)	93.4%	(17.5%)
Finance charges	(403)	(403)	(88)	21.9%	-	-	-	-	-	-	(88)	21.9%	(379)	75.0%	(100.0%)
Transfers and grants	(4 394)	(4 394)	-	-	(1 099)	25.0%	-	-	-	-	(1 099)	25.0%	(2 197)	100.0%	(100.0%)
Net Cash from/(used) Operating Activities	14 251	14 251	11 570	81.2%	32 604	228.8%	14 533	102.0%	(54 649)	(383.5%)	4 059	28.5%	(61 316)	45.2%	(10.9%)
Cash Flow from Investing Activities															
Receipts	-	-	4	-	(0)	-	-	-	-	-	4	-	0	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	4	-	(0)	-	-	-	-	-	4	-	0	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 086)	(5 086)	23	(.4%)	-	-	-	-	(4 440)	87.3%	(4 418)	86.9%	(98)	104.6%	4 450.9%
Capital assets	(5 086)	(5 086)	23	(.4%)	-	-	-	-	(4 440)	87.3%	(4 418)	86.9%	(98)	104.6%	4 450.9%
Net Cash from/(used) Investing Activities	(5 086)	(5 086)	27	(.5%)	(0)	-	-	-	(4 440)	87.3%	(4 414)	86.8%	(97)	107.5%	4 467.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 020)	(1 020)	3 646	(357.4%)	-	-	-	-	-	-	3 646	(357.4%)	-	45.4%	-
Repayment of borrowing	(1 020)	(1 020)	3 646	(357.4%)	-	-	-	-	-	-	3 646	(357.4%)	-	45.4%	-
Net Cash from/(used) Financing Activities	(1 020)	(1 020)	3 646	(357.4%)	-	-	-	-	-	-	3 646	(357.4%)	-	45.4%	-
Net Increase/(Decrease) in cash held	8 145	8 145	15 242	187.1%	32 604	400.3%	14 533	178.4%	(59 089)	(725.5%)	3 291	40.4%	(61 413)	37.7%	(3.8%)
Cash/cash equivalents at the year begin:	82 653	82 653	36 497	44.2%	51 739	62.6%	84 343	102.0%	98 877	119.6%	36 497	44.2%	103 800	57.1%	(4.7%)
Cash/cash equivalents at the year end:	90 798	90 798	51 739	57.0%	84 343	92.9%	98 877	108.9%	39 788	43.8%	39 788	43.8%	42 386	51.3%	(6.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	.9%	2	.1%	-	-	1 151	99.0%	1 163	100.0%	-	-	-	-
Total By Income Source	10	.9%	2	.1%	-	-	1 151	99.0%	1 163	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	.9%	2	.1%	-	-	1 151	99.0%	1 163	100.0%	-	-	-	-
Total By Customer Group	10	.9%	2	.1%	-	-	1 151	99.0%	1 163	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	297	97.9%	-	-	-	-	6	2.1%	304	100.0%
Total	297	97.9%	-	-	-	-	6	2.1%	304	100.0%

Contact Details

Municipal Manager	Mr M D Mokoena	011 411 5158
Financial Manager	Mr M J Ratlhogo	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	26 725 375	26 794 956	7 136 854	26.7%	7 003 006	26.2%	7 289 462	27.2%	5 609 582	20.9%	27 038 904	100.9%	5 842 941	99.4%	(4.0%)
Property rates	5 352 283	5 392 883	1 419 326	26.5%	1 512 537	28.3%	1 816 809	33.7%	1 402 667	26.0%	6 151 339	114.1%	1 467 209	105.8%	(4.4%)
Property rates - penalties and collection charges	129 085	129 085	33 323	25.8%	32 843	25.4%	35 573	27.6%	37 610	29.1%	139 350	108.0%	91 406	111.7%	(58.9%)
Service charges - electricity revenue	10 477 612	10 477 612	2 719 259	26.0%	2 533 646	24.2%	2 463 919	23.5%	2 624 072	25.0%	10 340 897	98.7%	2 465 912	96.5%	6.4%
Service charges - water revenue	2 879 423	2 879 423	734 292	25.5%	736 248	25.6%	733 749	25.5%	744 652	25.9%	2 948 942	102.4%	678 319	92.9%	9.8%
Service charges - sanitation revenue	776 193	776 193	195 353	25.2%	202 389	26.1%	201 851	26.0%	200 246	25.8%	799 840	103.0%	192 734	99.4%	3.9%
Service charges - refuse revenue	513 927	513 927	128 064	24.9%	130 132	25.3%	128 931	25.1%	135 154	26.3%	522 280	101.6%	119 787	102.4%	12.8%
Service charges - other	143 495	143 495	48 624	33.9%	46 069	32.1%	45 806	31.9%	39 785	27.7%	180 285	125.6%	40 090	127.9%	(.8%)
Rental of facilities and equipment	451 237	451 237	103 421	22.9%	123 430	27.4%	94 262	20.9%	112 035	24.8%	433 148	96.0%	137 419	112.7%	(18.5%)
Interest earned - external investments	491 385	497 232	104 337	21.2%	88 126	17.9%	84 735	17.0%	103 578	20.8%	380 774	76.6%	98 710	88.5%	4.9%
Interest earned - outstanding debtors	114 629	114 629	41 093	35.8%	44 054	38.4%	46 756	40.8%	49 129	42.9%	181 032	157.9%	40 445	139.1%	21.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	113 756	113 756	16 454	14.5%	15 984	14.1%	20 426	18.0%	15 266	13.4%	68 131	59.9%	17 866	64.0%	(14.5%)
Licences and permits	25 094	25 094	7 331	29.2%	4 600	18.3%	10 887	43.4%	7 474	29.8%	30 291	120.7%	7 014	124.7%	6.5%
Agency services	12 744	12 744	2 529	19.8%	1 480	11.6%	3 851	30.2%	2 370	18.6%	10 229	80.3%	2 457	89.0%	(3.6%)
Transfers recognised - operational	2 584 010	2 640 964	764 681	29.6%	722 207	27.9%	801 390	30.3%	3 401	.1%	2 291 679	86.8%	262 292	100.1%	(98.7%)
Other own revenue	2 626 212	2 592 393	817 713	31.1%	804 404	30.6%	800 430	30.9%	131 905	5.1%	2 554 453	98.5%	216 743	101.8%	(39.1%)
Gains on disposal of PPE	34 289	34 289	1 055	3.1%	4 857	14.2%	87	.3%	237	.7%	6 236	18.2%	4 539	53.9%	(94.8%)
Operating Expenditure	26 853 285	26 942 593	6 157 152	22.9%	6 740 471	25.1%	6 060 308	22.5%	6 422 653	23.8%	25 380 584	94.2%	6 592 467	96.8%	(2.6%)
Employee related costs	7 353 431	7 412 240	1 653 945	22.5%	2 078 770	28.3%	1 671 064	22.5%	1 651 591	22.3%	7 055 370	95.2%	1 661 090	98.8%	(.6%)
Remuneration of councillors	93 026	93 026	24 148	26.0%	24 136	25.9%	24 082	25.9%	26 376	28.4%	98 742	106.1%	19 853	95.8%	32.9%
Debt impairment	569 329	569 329	32 642	5.7%	32 776	5.8%	218 023	38.3%	57 361	10.1%	340 802	59.9%	278 285	85.0%	(79.4%)
Depreciation and asset impairment	1 990 225	1 998 044	476 532	23.9%	494 286	24.8%	478 766	24.0%	472 928	23.7%	1 922 511	96.2%	381 292	92.0%	24.0%
Finance charges	1 177 331	1 177 331	113 213	9.6%	393 978	33.5%	110 167	9.4%	333 578	28.3%	950 936	80.8%	132 553	82.4%	151.7%
Bulk purchases	8 520 259	8 519 622	2 398 109	28.1%	1 872 306	22.0%	1 883 779	22.1%	2 104 951	24.7%	8 259 145	96.9%	2 133 010	97.5%	(1.3%)
Other Materials	2 604	2 604	10 843	416.3%	(10 132)	(389.0%)	2 613	100.3%	17 017	653.4%	20 341	781.0%	18 739	104.8%	(9.2%)
Contracted services	3 713 755	3 740 191	793 970	21.4%	1 053 128	28.4%	937 683	25.1%	990 249	26.5%	3 775 031	100.9%	1 062 904	107.1%	(6.8%)
Transfers and grants	205 214	200 629	31 340	15.3%	51 846	25.3%	61 903	30.9%	39 578	19.7%	184 667	92.0%	50 664	98.0%	(21.9%)
Other expenditure	3 227 845	3 229 292	622 417	19.3%	749 076	23.2%	671 901	20.8%	728 428	22.6%	2 771 822	85.8%	852 438	90.1%	(14.5%)
Loss on disposal of PPE	265	285	(5)	(2.0%)	301	113.6%	328	115.0%	595	208.7%	1 218	427.3%	1 638	132.3%	(63.7%)
Surplus/(Deficit)	(127 910)	(147 637)	979 702		262 535		1 229 154		(813 071)		1 658 320		(749 527)		
Transfers recognised - capital	3 377 740	3 406 939	788 060	23.3%	1 223 984	36.2%	754 205	22.1%	394 351	11.6%	3 160 599	92.8%	963 539	125.8%	(59.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 249 830	3 259 302	1 767 762		1 486 519		1 983 359		(418 720)		4 818 920		214 012		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 249 830	3 259 302	1 767 762		1 486 519		1 983 359		(418 720)		4 818 920		214 012		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 249 830	3 259 302	1 767 762		1 486 519		1 983 359		(418 720)		4 818 920		214 012		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit) for the year	3 249 830	3 259 302	1 767 762		1 486 519		1 983 359		(418 720)		4 818 920		214 012		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	5 711 022	5 613 077	1 167 040	20.4%	1 618 568	28.3%	1 202 070	21.4%	1 767 749	31.5%	5 755 427	102.5%	2 568 235	121.5%	(31.2%)
National Government	2 590 694	2 601 095	369 649	14.3%	749 672	28.9%	536 577	20.6%	903 719	34.7%	2 559 617	98.4%	680 243	76.0%	32.9%
Provincial Government	772 847	787 318	418 370	54.1%	474 069	61.3%	216 018	27.4%	167 741	21.3%	1 276 198	162.1%	693 019	1 394.0%	(75.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	14 200	18 526	41	.3%	243	1.7%	1 611	8.7%	157	.8%	2 052	11.1%	1 478	21.4%	(89.4%)
Transfers recognised - capital	3 377 741	3 406 939	788 060	23.3%	1 223 984	36.2%	754 206	22.1%	1 071 617	31.5%	3 837 867	112.6%	1 374 740	141.8%	(22.0%)
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	767 979	76.8%	767 979	76.8%	1 175 818	91.4%	(34.7%)
Internally generated funds	1 333 281	1 206 138	378 980	28.4%	394 584	29.6%	447 864	37.1%	(71 847)	(6.0%)	1 149 581	95.3%	17 677	111.5%	(506.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 711 022	5 613 077	1 167 040	20.4%	1 618 568	28.3%	1 202 070	21.4%	1 767 749	31.5%	5 755 427	102.5%	2 568 235	121.5%	(31.2%)
Governance and Administration	492 059	327 813	41 752	8.5%	37 418	7.6%	47 716	14.6%	131 679	40.2%	258 565	78.9%	140 724	61.9%	(6.4%)
Executive & Council	295 691	23 766	705	.2%	2 468	.8%	1 059	4.5%	12 736	53.6%	16 968	71.4%	5 522	36.1%	130.6%
Budget & Treasury Office	180 668	164 859	22 506	12.5%	21 734	12.0%	23 012	14.0%	44 299	26.9%	111 551	67.7%	55 220	78.3%	(19.8%)
Corporate Services	15 700	139 188	18 541	118.1%	13 216	84.2%	23 645	17.0%	74 644	53.6%	130 046	93.4%	79 982	53.6%	(6.7%)
Community and Public Safety	1 000 346	1 189 227	497 491	49.7%	576 125	57.6%	291 114	24.5%	317 116	26.7%	1 681 846	141.4%	838 966	368.8%	(62.2%)
Community & Social Services	154 387	376 574	6 075	3.9%	10 869	7.0%	9 134	2.4%	35 761	9.5%	61 839	16.4%	15 641	38.7%	128.6%
Sport And Recreation	22 994	11 994	3 235	14.1%	4 076	17.7%	3 886	32.4%	15 309	127.6%	26 506	221.0%	6 747	41.3%	126.9%
Public Safety	88 898	59 724	15 152	17.0%	11 692	13.2%	7 131	11.9%	36 457	61.0%	70 432	117.9%	37 152	56.7%	(1.9%)
Housing	707 587	714 455	469 804	66.4%	543 082	76.8%	265 554	37.2%	222 447	31.1%	1 500 887	210.1%	777 018	606.6%	(71.4%)
Health	26 480	26 480	3 225	12.2%	6 406	24.2%	5 409	20.4%	7 142	27.0%	22 182	83.8%	2 408	40.9%	196.6%
Economic and Environmental Services	1 796 930	1 682 603	221 409	12.3%	442 026	24.6%	394 910	23.5%	634 457	37.7%	1 692 802	100.6%	587 063	72.9%	8.1%
Planning and Development	169 397	177 238	30 185	17.8%	61 818	36.5%	45 408	25.6%	64 891	36.6%	202 302	114.1%	102 472	63.0%	(36.7%)
Road Transport	1 627 533	1 505 365	191 224	11.7%	380 208	23.4%	349 502	23.2%	569 566	37.8%	1 490 500	99.0%	484 591	75.4%	17.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 323 743	2 406 914	403 620	17.4%	547 977	23.6%	466 599	19.4%	683 413	28.4%	2 101 609	87.3%	982 491	99.7%	(30.4%)
Electricity	678 858	678 858	109 389	16.1%	103 191	15.2%	104 570	15.4%	221 748	32.7%	538 898	79.4%	149 361	82.7%	48.5%
Water	842 200	842 200	156 986	18.6%	239 455	28.4%	170 659	20.3%	237 674	28.2%	804 774	95.6%	333 287	85.2%	(28.7%)
Waste Water Management	700 750	791 008	120 865	17.2%	191 433	27.3%	182 072	23.0%	198 159	25.1%	692 529	87.6%	451 617	126.9%	(56.1%)
Waste Management	101 935	94 848	16 380	16.1%	13 898	13.6%	9 298	9.8%	25 832	27.2%	65 408	69.0%	48 226	100.0%	(46.4%)
Other	97 944	6 520	2 768	2.8%	15 022	15.3%	1 731	26.5%	1 084	16.6%	20 605	316.0%	18 991	(319.0%)	(94.3%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	29 422 338	29 529 227	8 108 288	27.6%	7 183 644	24.4%	8 035 268	27.2%	5 146 890	17.4%	28 474 090	96.4%	7 066 220	103.6%	(27.2%)
Property rates, penalties and collection charges	5 371 741	5 521 968	1 419 326	26.4%	1 465 385	27.3%	1 965 701	35.6%	1 242 177	22.5%	6 092 589	110.3%	2 071 930	106.0%	(40.0%)
Service charges	14 248 719	14 790 650	4 078 399	28.6%	3 065 666	21.5%	3 904 267	26.4%	2 831 676	19.1%	13 880 008	93.8%	4 449 527	89.7%	(36.4%)
Other revenue	3 234 114	2 556 844	1 261 281	39.0%	1 407 220	43.5%	158 701	6.2%	361 877	14.2%	3 189 079	124.7%	(792 057)	162.3%	(145.7%)
Government - operating	2 584 010	2 640 964	819 139	31.7%	359 407	13.9%	569 526	21.6%	135 536	5.1%	1 883 608	71.3%	130 904	100.1%	3.5%
Government - capital	3 377 740	3 406 939	384 714	11.4%	753 786	22.3%	1 305 582	38.3%	-	-	2 444 082	71.7%	1 066 760	125.8%	(100.0%)
Interest	606 014	611 861	145 429	24.0%	132 179	21.8%	131 491	21.5%	575 623	94.1%	984 723	160.9%	139 155	99.7%	313.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(24 144 459)	(24 659 871)	(6 034 640)	25.0%	(7 384 040)	30.6%	(7 040 956)	28.6%	(6 019 498)	24.4%	(26 479 134)	107.4%	(5 057 519)	99.3%	19.0%
Suppliers and employees	(22 761 914)	(23 281 912)	(5 890 087)	25.9%	(6 938 217)	30.5%	(6 868 887)	29.5%	(5 648 603)	24.3%	(25 345 793)	108.9%	(4 859 775)	98.6%	16.2%
Finance charges	(1 177 331)	(1 177 331)	(113 213)	9.6%	(393 978)	33.5%	(110 167)	9.4%	(370 895)	31.5%	(988 253)	83.9%	(147 080)	82.4%	152.2%
Transfers and grants	(205 214)	(200 629)	(31 340)	15.3%	(51 846)	25.3%	(61 902)	30.9%	-	-	(145 088)	72.3%	(50 664)	(98.0%)	(100.0%)
Net Cash from/(used) Operating Activities	5 277 879	4 869 355	2 073 649	39.3%	(200 397)	(3.8%)	994 312	20.4%	(872 609)	(17.9%)	1 994 955	41.0%	2 008 701	121.4%	(143.4%)
Cash Flow from Investing Activities															
Receipts	34 289	34 289	(635 956)	(1 854.7%)	(14 878)	(43.4%)	708 367	2 065.9%	865 526	2 524.2%	923 059	2 692.0%	2 952	23 782.5%	29 215.3%
Proceeds on disposal of PPE	34 289	34 289	1 060	3.1%	4 557	13.3%	(240)	(.7%)	-	-	5 377	15.7%	3 616	47.6%	(100.0%)
Decrease in non-current debtors	-	-	(1 634)	-	(3 587)	-	57 377	-	-	-	52 156	-	-	(249.3%)	-
Decrease in other non-current receivables	-	-	(68 508)	-	(16 502)	-	85 010	-	-	-	-	-	1 311	-	(100.0%)
Decrease (increase) in non-current investments	-	-	(566 874)	-	654	-	566 220	-	865 526	-	865 526	-	(1 975)	1 410.2%	(43 934.6%)
Payments	(5 711 021)	(5 673 549)	(1 167 040)	20.4%	(1 095 012)	19.2%	(1 725 626)	30.4%	(861 403)	15.2%	(4 849 081)	85.5%	(2 544 353)	121.0%	(66.1%)
Capital assets	(5 711 021)	(5 673 549)	(1 167 040)	20.4%	(1 095 012)	19.2%	(1 725 626)	30.4%	(861 403)	15.2%	(4 849 081)	85.5%	(2 544 353)	121.0%	(66.1%)
Net Cash from/(used) Investing Activities	(5 676 732)	(5 639 260)	(1 802 996)	31.8%	(1 109 890)	19.6%	(1 017 259)	18.0%	4 123	(.1%)	(3 926 022)	69.6%	(2 541 401)	132.0%	(100.2%)
Cash Flow from Financing Activities															
Receipts	1 062 522	1 062 522	(130 161)	(12.3%)	(2 231)	(.2%)	(6 911)	(.7%)	1 000 000	94.1%	860 697	81.0%	1 402 202	101.1%	(28.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	1 000 000	100.0%	1 000 000	100.0%	1 304 713	100.0%	(23.4%)
Increase (decrease) in consumer deposits	62 522	62 522	(130 161)	(208.2%)	(2 231)	(3.6%)	(6 911)	(11.1%)	-	-	(139 303)	(222.8%)	97 489	130.7%	(100.0%)
Payments	(1 037 825)	(993 039)	(272 626)	26.3%	(208 595)	20.1%	(226 837)	22.8%	(284 473)	28.6%	(992 530)	99.9%	(234 999)	82.7%	21.1%
Repayment of borrowing	(1 037 825)	(993 039)	(272 626)	26.3%	(208 595)	20.1%	(226 837)	22.8%	(284 473)	28.6%	(992 530)	99.9%	(234 999)	82.7%	21.1%
Net Cash from/(used) Financing Activities	24 697	69 483	(402 787)	(1 630.9%)	(210 826)	(853.7%)	(233 748)	(336.4%)	715 527	1 029.8%	(131 833)	(189.7%)	1 167 203	154.7%	(38.7%)
Net Increase/(Decrease) in cash held	(374 156)	(700 422)	(132 134)	35.3%	(1 521 113)	406.5%	(256 695)	36.6%	(152 959)	21.8%	(2 062 900)	294.5%	634 503	78.2%	(124.1%)
Cash/cash equivalents at the year begin:	5 522 459	5 522 459	6 084 664	110.2%	5 952 530	107.8%	4 431 418	80.2%	4 174 723	75.6%	6 084 664	110.2%	5 329 563	110.6%	(21.7%)
Cash/cash equivalents at the year end:	5 148 302	4 822 037	5 952 530	115.6%	4 431 418	86.1%	4 174 723	86.6%	4 021 764	83.4%	4 021 764	83.4%	5 964 066	105.7%	(32.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	173 368	11.5%	66 850	4.4%	47 452	3.2%	1 215 099	80.9%	1 502 768	25.2%	33 177	2.2%	691 574	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	383 287	55.4%	63 988	9.3%	23 908	3.5%	220 208	31.8%	691 390	11.6%	3 600	.5%	318 178	46.0%
Receivables from Non-exchange Transactions - Property Rates	258 266	11.5%	60 877	2.7%	48 058	2.1%	1 875 655	83.6%	2 242 855	37.7%	(68 069)	(3.0%)	1 032 162	46.0%
Receivables from Exchange Transactions - Waste Water Management	81 239	23.0%	18 588	5.3%	12 497	3.5%	241 209	68.2%	353 533	5.9%	3 334	.9%	162 696	46.0%
Receivables from Exchange Transactions - Waste Management	2 751	71.1%	770	19.9%	27	.7%	320	8.3%	3 869	.1%	293	7.6%	1 780	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	3 049	2.8%	2 070	1.9%	1 614	1.5%	100 270	93.7%	107 002	1.8%	293	.3%	49 243	46.0%
Interest on Arrear Debtor Accounts	(144 369)	(14.6%)	56 314	5.7%	43 918	4.4%	1 031 501	104.5%	987 364	16.6%	-	-	454 385	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 160	5.0%	1 154	1.8%	91	.1%	59 055	93.1%	63 460	1.1%	25 786	40.6%	29 204	46.0%
Total By Income Source	760 750	12.8%	270 610	4.5%	177 565	3.0%	4 743 317	79.7%	5 952 242	100.0%	(1 586)	-	2 739 222	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	20 286	8.3%	8 979	3.7%	3 355	1.4%	210 470	86.6%	243 090	4.1%	69	-	111 870	46.0%
Commercial	245 938	9.5%	138 795	5.4%	94 870	3.7%	2 103 681	81.4%	2 583 284	43.4%	(1 303)	(.1%)	1 188 827	46.0%
Households	481 907	16.2%	118 407	4.0%	75 377	2.5%	2 297 635	77.3%	2 973 326	50.0%	(325)	-	1 368 324	46.0%
Other	12 619	8.3%	4 429	2.9%	3 964	2.6%	131 531	86.2%	152 542	2.6%	(27)	-	70 200	46.0%
Total By Customer Group	760 750	12.8%	270 610	4.5%	177 565	3.0%	4 743 317	79.7%	5 952 242	100.0%	(1 586)	-	2 739 222	46.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	753 020	100.0%	-	-	-	-	-	-	753 020	22.7%
Bulk Water	139 103	100.0%	-	-	-	-	-	-	139 103	4.2%
PAYE deductions	66 932	100.0%	-	-	-	-	-	-	66 932	2.0%
VAT (output less input)	191	100.0%	-	-	-	-	-	-	191	-
Pensions / Retirement	90 943	100.0%	-	-	-	-	-	-	90 943	2.7%
Loan repayments	-	-	50 657	2.6%	271 482	13.9%	1 627 277	83.5%	1 949 416	58.8%
Trade Creditors	95 858	32.0%	15 581	5.2%	50 448	16.8%	137 585	45.9%	299 471	9.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 533	100.0%	-	-	-	-	-	-	13 533	.4%
Total	1 159 580	35.0%	66 238	2.0%	321 930	9.7%	1 764 861	53.3%	3 312 610	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Sithole	031 311 2130
Financial Manager	Mr Krish Kumar	313 111 131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: VULAMEHLO (KZN211)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	63 681	75 494	21 222	33.3%	19 768	31.0%	16 524	21.9%	8 510	11.3%	66 024	87.5%	4 412	94.5%	92.9%
Property rates	2 235	2 235	559	25.0%	559	25.0%	559	25.0%	559	25.0%	2 234	100.0%	536	98.8%	4.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	297	297	65	22.0%	66	22.3%	69	23.3%	71	23.7%	271	91.3%	56	91.8%	25.3%
Interest earned - external investments	650	650	243	37.4%	320	49.2%	467	71.8%	489	75.2%	1 519	233.6%	195	-	150.8%
Interest earned - outstanding debtors	-	-	0	-	0	-	-	-	-	-	0	-	0	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 391	57 391	20 326	35.4%	18 459	32.2%	15 399	26.8%	7 387	12.9%	61 571	107.3%	3 566	101.2%	107.2%
Other own revenue	3 108	14 921	29	.9%	44	1.4%	30	.2%	6	-	109	.7%	60	5.9%	(90.7%)
Gains on disposal of PPE	-	-	-	-	320	-	-	-	-	-	320	-	(1)	(.1%)	(100.0%)
Operating Expenditure	72 346	81 305	10 517	14.5%	10 818	15.0%	13 318	16.4%	12 959	15.9%	47 613	58.6%	11 332	69.5%	14.4%
Employee related costs	18 332	18 332	4 049	22.1%	4 040	22.0%	2 805	15.3%	3 882	21.2%	14 775	80.6%	3 522	90.6%	10.2%
Remuneration of councillors	6 002	6 002	1 566	26.1%	1 501	25.0%	1 074	17.9%	1 825	30.4%	5 966	99.4%	1 776	91.9%	2.8%
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 400	11 301	-	-	948	11.3%	1 859	16.5%	1 890	16.7%	4 697	41.6%	1 360	47.2%	39.0%
Finance charges	335	1 135	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 441	7 611	1 070	14.4%	348	4.7%	1 034	13.6%	69	.9%	2 521	33.1%	1 314	38.8%	(94.7%)
Transfers and grants	-	-	1 811	-	1 727	-	769	-	2 329	-	6 636	-	2 160	-	7.8%
Other expenditure	29 837	34 924	2 022	6.8%	2 254	7.6%	5 777	16.5%	2 964	8.5%	13 016	37.3%	1 200	60.2%	147.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 666)	(5 811)	10 705		8 950		3 206		(4 449)		18 412		(6 920)		
Transfers recognised - capital	17 999	17 999	1 272	7.1%	442	2.5%	2 334	13.0%	1 973	11.0%	6 021	33.5%	3 433	94.5%	(42.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 333	12 188	11 977		9 392		5 540		(2 477)		24 432		(3 487)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 333	12 188	11 977		9 392		5 540		(2 477)		24 432		(3 487)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 333	12 188	11 977		9 392		5 540		(2 477)		24 432		(3 487)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 333	12 188	11 977		9 392		5 540		(2 477)		24 432		(3 487)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	17 733	23 489	1 249	7.0%	1 413	8.0%	2 879	12.3%	5 284	22.5%	10 824	46.1%	2 756	60.2%	91.7%
National Government	17 733	23 489	1 249	7.0%	1 413	8.0%	2 879	12.3%	5 284	22.5%	10 824	46.1%	2 756	67.2%	91.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 733	23 489	1 249	7.0%	1 413	8.0%	2 879	12.3%	5 284	22.5%	10 824	46.1%	2 756	67.2%	91.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 733	23 489	1 249	7.0%	1 413	8.0%	2 879	12.3%	5 284	22.5%	10 824	46.1%	2 756	60.2%	91.7%
Governance and Administration	333	88	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	210	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	23	43	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 400	23 401	1 249	7.2%	1 413	8.1%	2 879	12.3%	5 284	22.6%	10 824	46.3%	2 756	63.4%	91.7%
Planning and Development	-	23 401	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 400	-	1 249	7.2%	1 413	8.1%	2 879	-	5 284	-	10 824	-	2 756	63.4%	91.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	81 121	81 121	32 147	39.6%	27 060	33.4%	22 057	27.2%	-	-	81 264	100.2%	653	67.5%	(100.0%)
Property rates, penalties and collection charges	1 676	1 676	388	23.1%	202	12.1%	515	30.7%	-	-	1 104	65.9%	303	162.0%	(100.0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 405	3 405	2 039	59.9%	6 516	191.4%	2 550	74.9%	-	-	11 106	326.2%	122	6.4%	(100.0%)
Government - operating	57 391	57 391	22 685	39.5%	20 022	34.9%	15 042	26.2%	-	-	57 749	100.6%	33	87.9%	(100.0%)
Government - capital	17 999	17 999	6 808	37.8%	-	-	3 483	19.4%	-	-	10 291	57.2%	-	50.4%	-
Interest	650	650	227	35.0%	320	49.2%	467	71.8%	-	-	1 014	156.0%	195	191.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(61 947)	(69 139)	(13 853)	22.4%	(13 255)	21.4%	(14 199)	20.5%	-	-	(41 307)	59.7%	(11 676)	96.0%	(100.0%)
Suppliers and employees	(61 611)	(68 004)	(10 525)	17.1%	(12 061)	19.6%	(13 047)	19.2%	-	-	(35 633)	52.4%	(10 799)	89.7%	(100.0%)
Finance charges	(335)	(1 135)	(11)	3.4%	(0)	.1%	-	-	-	-	(12)	1.1%	-	-	-
Transfers and grants	-	-	(3 317)	-	(1 194)	-	(1 152)	-	-	-	(5 663)	-	(877)	175.1%	(100.0%)
Net Cash from/(used) Operating Activities	19 174	11 982	18 295	95.4%	13 805	72.0%	7 858	65.6%	-	-	39 957	333.5%	(11 023)	32.8%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	(38.0%)	-
Payments	(17 733)	(17 733)	(7 057)	39.8%	(1 314)	7.4%	(2 848)	16.1%	-	-	(11 220)	63.3%	(2 763)	83.2%	(100.0%)
Capital assets	(17 733)	(17 733)	(7 057)	39.8%	(1 314)	7.4%	(2 848)	16.1%	-	-	(11 220)	63.3%	(2 763)	83.2%	(100.0%)
Net Cash from/(used) Investing Activities	(17 733)	(17 733)	(7 057)	39.8%	(1 314)	7.4%	(2 848)	16.1%	-	-	(11 220)	63.3%	(2 763)	86.2%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 504)	(349)	-	(361)	-	(66)	4.4%	-	-	(776)	51.6%	(360)	-	(100.0%)
Repayment of borrowing	-	(1 504)	(349)	-	(361)	-	(66)	4.4%	-	-	(776)	51.6%	(360)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(1 504)	(349)	-	(361)	-	(66)	4.4%	-	-	(776)	51.6%	(360)	-	(100.0%)
Net Increase/(Decrease) in cash held	1 441	(7 255)	10 889	755.5%	12 130	841.6%	4 943	(68.1%)	-	-	27 961	(385.4%)	(14 146)	(174.1%)	(100.0%)
Cash/cash equivalents at the year begin:	12 951	12 951	8 527	65.8%	19 415	149.9%	31 545	243.6%	-	-	8 527	65.8%	5 872	55.8%	(100.0%)
Cash/cash equivalents at the year end:	14 392	5 696	19 415	134.9%	31 545	219.2%	36 488	640.6%	-	-	36 488	640.6%	(8 274)	(46.1%)	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	174	4.1%	164	3.9%	167	4.0%	3 718	88.0%	4 224	98.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	36.6%	(9)	(15.8%)	19	33.0%	26	46.2%	57	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	195	4.5%	155	3.6%	186	4.3%	3 745	87.5%	4 281	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	48	4.3%	48	4.3%	48	4.3%	968	87.1%	1 112	26.0%	-	-	-	-
Commercial	84	6.1%	74	5.4%	77	5.6%	1 132	82.8%	1 367	31.9%	-	-	-	-
Households	42	2.4%	42	2.4%	42	2.4%	1 618	92.7%	1 745	40.8%	-	-	-	-
Other	21	36.4%	(9)	(15.7%)	19	32.9%	27	46.5%	57	1.3%	-	-	-	-
Total By Customer Group	195	4.5%	155	3.6%	186	4.3%	3 745	87.5%	4 281	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	816	58.7%	(310)	(22.3%)	51	3.7%	833	59.9%	1 389	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	816	58.7%	(310)	(22.3%)	51	3.7%	833	59.9%	1 389	100.0%

Contact Details

Municipal Manager	Mr Msizi H Zulu	
Financial Manager		039 974 0450

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	150 943	147 796	96 230	63.8%	17 636	11.7%	15 768	10.7%	3 142	2.1%	132 776	89.8%	6 559	90.5%	(52.1%)
Property rates	67 075	67 101	67 442	100.5%	(342)	(.5%)	(222)	(.3%)	(327)	(.5%)	66 551	99.2%	(836)	98.4%	(60.9%)
Property rates - penalties and collection charges	1 000	1 000	635	63.5%	151	15.1%	179	17.9%	197	19.7%	1 162	116.2%	787	187.7%	(74.9%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 780	7 780	7 060	90.7%	66	.8%	1	-	(44)	(.6%)	7 083	91.0%	95	99.3%	(146.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 037	4 304	1 196	23.7%	953	18.9%	1 046	24.3%	521	12.1%	3 716	86.3%	752	87.0%	(30.8%)
Interest earned - external investments	3 650	4 150	16	.4%	11	.3%	16	.4%	16	.4%	57	1.4%	15	(1.5%)	5.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	582	647	136	23.4%	63	10.9%	409	63.2%	(31)	(4.9%)	577	89.1%	1 334	274.2%	(102.4%)
Licences and permits	5 405	4 805	1 221	22.6%	1 067	19.7%	1 192	24.8%	1 680	35.0%	5 160	107.4%	1 221	112.8%	37.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 353	52 291	17 273	33.0%	14 546	27.8%	11 819	22.6%	-	-	43 638	83.5%	-	77.4%	-
Other own revenue	8 061	5 718	1 250	15.5%	1 121	13.9%	1 330	23.3%	1 132	19.8%	4 833	84.5%	3 147	99.3%	(64.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	44	-	(100.0%)
Operating Expenditure	170 310	167 162	24 130	14.2%	32 489	19.1%	29 740	17.8%	31 694	19.0%	118 054	70.6%	29 880	67.1%	6.1%
Employee related costs	64 941	62 665	14 306	22.0%	17 074	26.3%	14 664	23.4%	14 626	23.3%	60 670	96.8%	14 344	98.4%	2.0%
Remuneration of councillors	6 260	6 391	1 584	25.3%	1 446	23.1%	1 446	22.6%	1 257	19.7%	5 733	89.7%	1 130	81.2%	11.3%
Debt impairment	3 050	3 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 770	24 770	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	19	369	-	-	-	-	225	61.1%	142	38.3%	367	99.4%	10	100.0%	1 375.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	16 111	15 712	2 035	12.6%	3 497	21.7%	3 726	23.7%	5 279	33.6%	14 537	92.5%	3 142	86.4%	68.0%
Transfers and grants	3 860	3 674	764	19.8%	1 003	26.0%	1 022	27.8%	878	23.9%	3 667	99.8%	773	73.1%	13.7%
Other expenditure	51 299	50 532	5 442	10.6%	9 468	18.5%	8 656	17.1%	9 512	18.8%	33 079	65.5%	10 482	57.8%	(9.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 366)	(19 366)	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		
Transfers recognised - capital	19 367	19 367	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1	1	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1	1	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1	1	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	1	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	33 493	37 765	4 377	13.1%	2 571	7.7%	10 256	27.2%	9 981	26.4%	27 185	72.0%	20 708	69.5%	(51.8%)
National Government	18 399	19 946	4 268	23.2%	2 045	11.1%	3 407	17.1%	8 611	43.2%	18 331	91.9%	12 910	66.0%	(33.3%)
Provincial Government	111	199	26	23.8%	19	17.1%	53	26.8%	48	23.9%	146	73.5%	70	248.0%	(31.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 509	20 145	4 295	23.2%	2 063	11.1%	3 460	17.2%	8 658	43.0%	18 477	91.7%	12 980	77.9%	(33.3%)
Borrowing	-	5 863	-	-	-	-	5 863	100.0%	-	-	5 863	100.0%	543	10.5%	(100.0%)
Internally generated funds	14 984	11 758	82	.6%	507	3.4%	932	7.9%	1 323	11.3%	2 845	24.2%	7 185	72.9%	(81.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 493	37 765	4 377	13.1%	2 571	7.7%	10 256	27.2%	9 981	26.4%	27 185	72.0%	20 708	69.5%	(51.8%)
Governance and Administration	636	716	78	12.3%	1 094	172.0%	2 018	281.7%	2 559	357.4%	5 749	802.8%	212	745.7%	1 105.6%
Executive & Council	-	25	-	-	-	-	-	-	23	93.0%	23	93.0%	-	100.0%	(100.0%)
Budget & Treasury Office	40	97	3	6.2%	32	79.6%	1	1.2%	4	3.9%	40	40.9%	35	93.1%	(89.0%)
Corporate Services	596	594	76	12.8%	1 062	178.3%	2 016	339.2%	2 532	426.0%	5 686	956.5%	178	833.8%	1 325.7%
Community and Public Safety	2 434	2 461	30	1.2%	248	10.2%	719	29.2%	389	15.8%	1 387	56.4%	655	43.2%	(40.6%)
Community & Social Services	1 245	576	30	2.4%	42	3.4%	114	19.8%	330	57.3%	516	89.6%	80	82.6%	311.9%
Sport And Recreation	359	81	-	-	62	17.4%	19	23.1%	42	51.2%	123	151.2%	-	130.4%	(100.0%)
Public Safety	815	1 787	-	-	134	16.4%	585	32.8%	13	.7%	732	40.9%	575	26.8%	(97.8%)
Housing	16	17	-	-	11	66.5%	1	7.5%	5	29.0%	17	97.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 473	33 692	4 268	14.5%	1 229	4.2%	7 272	21.6%	7 032	20.9%	19 802	58.8%	17 915	56.3%	(60.7%)
Planning and Development	325	189	-	-	47	14.5%	-	-	139	73.9%	186	98.8%	5	104.0%	2 703.5%
Road Transport	29 149	33 503	4 268	14.6%	1 182	4.1%	7 272	21.7%	6 893	20.6%	19 616	58.5%	17 910	56.0%	(61.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	950	896	-	-	-	-	246	27.5%	-	-	246	27.5%	1 926	100.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	700	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	250	246	-	-	-	-	246	100.0%	-	-	246	100.0%	1 926	100.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	165 563	166 595	65 681	39.7%	66 365	40.1%	52 276	31.4%	28 554	17.1%	212 876	127.8%	19 691	95.1%	45.0%
Property rates, penalties and collection charges	90 193	68 101	14 579	16.2%	14 501	16.1%	10 247	15.0%	9 855	14.5%	49 181	72.2%	10 877	72.0%	(9.4%)
Service charges	-	7 780	1 920	-	1 682	-	1 260	16.2%	1 232	15.8%	6 094	78.3%	1 245	-	(1.1%)
Other revenue	-	14 906	18 123	-	28 748	-	20 069	134.6%	17 461	117.1%	84 402	566.2%	7 569	255.7%	130.7%
Government - operating	52 353	52 291	25 043	47.8%	14 924	28.5%	12 198	23.3%	-	-	52 165	99.8%	-	98.3%	-
Government - capital	19 367	19 367	6 000	31.0%	6 500	33.6%	8 487	43.8%	-	-	20 987	108.4%	-	57.4%	-
Interest	3 650	4 150	16	.4%	11	.3%	16	.4%	5	.1%	47	1.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 894)	(124 457)	(51 027)	40.9%	(58 176)	46.6%	(48 211)	38.7%	(39 671)	31.9%	(197 084)	158.4%	(30 052)	138.4%	32.0%
Suppliers and employees	(124 031)	(123 787)	(51 027)	41.1%	(58 176)	46.9%	(48 211)	38.9%	(39 671)	32.0%	(197 084)	159.2%	(30 052)	136.7%	32.0%
Finance charges	(563)	(369)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 670	42 139	14 654	36.0%	8 189	20.1%	4 065	9.6%	(11 117)	(26.4%)	15 791	37.5%	(10 361)	(40.3%)	7.3%
Cash Flow from Investing Activities															
Receipts	4 000	-	3 500	87.5%	1 500	37.5%	5 000	-	22 103	-	32 103	-	21 880	374.5%	1.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	6 380	-	(100.0%)
Decrease (increase) in non-current investments	-	-	3 500	-	1 500	-	5 000	-	22 103	-	32 103	-	15 500	282.0%	42.6%
Payments	(33 493)	(41 936)	(10 050)	30.0%	(17 152)	51.2%	(13 115)	31.3%	(14 687)	35.0%	(55 003)	131.2%	(10 462)	56.5%	40.4%
Capital assets	(33 493)	(41 936)	(10 050)	30.0%	(17 152)	51.2%	(13 115)	31.3%	(14 687)	35.0%	(55 003)	131.2%	(10 462)	56.5%	40.4%
Net Cash from/(used) Investing Activities	(29 493)	(41 936)	(6 550)	22.2%	(15 652)	53.1%	(8 115)	19.3%	7 417	(17.7%)	(22 900)	54.6%	11 419	(51.7%)	(35.0%)
Cash Flow from Financing Activities															
Receipts	-	6 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	6 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 276)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 276)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 276)	6 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 901	6 802	8 104	91.1%	(7 463)	(83.8%)	(4 050)	(59.5%)	(3 700)	(54.4%)	(7 108)	(104.5%)	1 058	47.5%	(449.9%)
Cash/cash equivalents at the year begin:	93 238	65 072	5 187	5.6%	13 292	14.3%	5 829	9.0%	1 779	2.7%	5 187	8.0%	4 448	100.0%	(60.0%)
Cash/cash equivalents at the year end:	102 139	71 874	13 292	13.0%	5 829	5.7%	1 779	2.5%	(1 921)	(2.7%)	(1 921)	(2.7%)	5 505	59.6%	(134.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11	-	1 293	5.6%	830	3.6%	21 157	90.8%	23 292	63.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24	.8%	162	5.2%	107	3.4%	2 819	90.6%	3 112	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	.6%	8	.4%	8	.3%	2 192	98.7%	2 222	6.1%	-	-	-	-
Interest on Arrear Debtor Accounts	61	.9%	13	.2%	17	.2%	7 040	98.7%	7 130	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 877)	(367.2%)	121	15.4%	95	12.1%	3 446	439.7%	784	2.1%	-	-	-	-
Total By Income Source	(2 767)	(7.6%)	1 597	4.4%	1 057	2.9%	36 653	100.3%	36 540	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	422	26.5%	5	.3%	5	.3%	1 159	72.9%	1 590	4.4%	-	-	-	-
Commercial	(91)	(.9%)	192	2.0%	122	1.2%	9 561	97.7%	9 783	26.8%	-	-	-	-
Households	(3 077)	(12.8%)	1 371	5.7%	903	3.7%	24 893	103.3%	24 090	65.9%	-	-	-	-
Other	(21)	(1.9%)	29	2.7%	27	2.5%	1 041	96.7%	1 077	2.9%	-	-	-	-
Total By Customer Group	(2 767)	(7.6%)	1 597	4.4%	1 057	2.9%	36 653	100.3%	36 540	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 003	100.0%	-	-	-	-	-	-	20 003	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20 003	100.0%	-	-	-	-	-	-	20 003	100.0%

Contact Details

Municipal Manager	Mr X S Luthuli	039 976 1202
Financial Manager	Veronica Rosewarne	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	127 477	122 817	28 830	22.6%	26 484	20.8%	25 918	21.1%	39 763	32.4%	120 995	98.5%	21 168	89.4%	87.8%
Property rates	4 158	4 158	4 976	119.7%	-	-	-	-	-	-	4 976	119.7%	-	100.0%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 200	4 450	1 385	43.3%	1 521	47.5%	1 688	37.9%	1 784	40.1%	6 378	143.3%	1 181	142.9%	51.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	115 574	104 760	20 734	17.9%	23 632	20.4%	21 950	21.0%	30 119	28.8%	96 435	92.1%	18 931	78.8%	59.1%
Other own revenue	4 545	9 449	1 735	38.2%	1 331	29.3%	2 280	24.1%	7 861	83.2%	13 207	139.8%	1 056	6 523.5%	644.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 256	122 817	20 735	15.4%	29 177	21.7%	21 536	17.5%	30 120	24.5%	101 567	82.7%	18 931	151.6%	59.1%
Employee related costs	35 970	35 970	6 726	18.7%	8 681	24.1%	8 050	22.4%	8 821	24.5%	32 277	89.7%	7 063	87.5%	24.9%
Remuneration of councillors	11 721	11 721	2 864	24.4%	3 007	25.7%	2 894	24.7%	3 442	29.4%	12 207	104.1%	2 827	103.7%	21.8%
Debt impairment	285	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10 570	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	65 599	65 125	11 144	17.0%	17 490	26.7%	10 592	16.3%	17 856	27.4%	57 083	87.7%	9 041	1 400.1%	97.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 779)	0	8 096		(2 693)		4 382		9 643		19 428		2 237		
Transfers recognised - capital	35 620	82 610	8 938	25.1%	24 160	67.8%	8 486	10.3%	31 768	38.5%	73 352	88.8%	7 604	90.2%	317.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 841	82 610	17 034		21 467		12 868		41 412		92 780		9 841		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 841	82 610	17 034		21 467		12 868		41 412		92 780		9 841		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 841	82 610	17 034		21 467		12 868		41 412		92 780		9 841		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 841	82 610	17 034		21 467		12 868		41 412		92 780		9 841		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	55 527	92 713	8 937	16.1%	21 494	38.7%	10 464	11.3%	31 768	34.3%	72 664	78.4%	7 604	91.8%	317.8%
National Government	33 370	78 024	8 937	26.8%	21 494	64.4%	10 464	13.4%	31 768	40.7%	72 664	93.1%	7 604	91.8%	317.8%
Provincial Government	2 250	4 587	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 620	82 610	8 937	25.1%	21 494	60.3%	10 464	12.7%	31 768	38.5%	72 664	88.0%	7 604	91.8%	317.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 907	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	10 102	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	55 527	92 713	8 937	16.1%	21 494	38.7%	10 464	11.3%	31 768	34.3%	72 664	78.4%	7 604	91.8%	317.8%
Governance and Administration	3 475	4 363	309	8.9%	1 727	49.7%	36	.8%	327	7.5%	2 400	55.0%	768	70.6%	(57.4%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 475	4 363	309	8.9%	1 727	49.7%	36	.8%	327	7.5%	2 400	55.0%	768	74.6%	(57.4%)
Community and Public Safety	52 052	88 349	8 628	16.6%	19 767	38.0%	10 428	11.8%	31 441	35.6%	70 264	79.5%	6 836	92.9%	359.9%
Community & Social Services	52 052	88 349	8 628	16.6%	19 767	38.0%	10 428	11.8%	31 441	35.6%	70 264	79.5%	6 836	92.9%	359.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	158 287	188 835	70 467	44.5%	58 746	37.1%	62 817	33.3%	10 229	5.4%	202 259	107.1%	2 239	97.3%	356.9%
Property rates, penalties and collection charges	4 158	4 157	1 812	43.6%	1 052	25.3%	0	-	434	10.4%	3 298	79.3%	2	64.3%	27 117.5%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	140	552	1 735	1 239.3%	1 563	1 116.1%	2 106	381.5%	7 861	1 424.0%	13 264	2 402.9%	1 056	3 440.0%	644.1%
Government - operating	115 169	117 300	49 480	43.0%	40 230	34.9%	29 514	25.2%	150	.1%	119 374	101.8%	-	92.6%	(100.0%)
Government - capital	35 620	62 376	16 055	45.1%	14 381	40.4%	29 509	47.3%	-	-	59 945	96.1%	-	100.0%	-
Interest	3 200	4 450	1 385	43.3%	1 521	47.5%	1 688	37.9%	1 784	40.1%	6 378	143.3%	1 181	142.9%	51.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 825)	(132 924)	(20 735)	19.1%	(23 632)	21.7%	(25 081)	18.9%	(30 120)	22.7%	(99 568)	74.9%	(18 931)	81.3%	59.1%
Suppliers and employees	(108 715)	(122 352)	(20 735)	19.1%	(23 632)	21.7%	(25 081)	20.5%	(30 120)	24.6%	(99 568)	81.4%	(18 931)	81.3%	59.1%
Finance charges	(110)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(10 572)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	49 462	55 911	49 732	100.5%	35 114	71.0%	37 736	67.5%	(19 891)	(35.6%)	102 691	183.7%	(16 692)	129.3%	19.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 527)	(82 608)	-	-	-	-	-	-	-	-	-	-	(7 604)	90.9%	(100.0%)
Capital assets	(55 527)	(82 608)	-	-	-	-	-	-	-	-	-	-	(7 604)	90.9%	(100.0%)
Net Cash from/(used) Investing Activities	(55 527)	(82 608)	-	-	-	-	-	-	-	-	-	-	(7 604)	90.9%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 066)	(26 697)	49 732	(819.9%)	35 114	(578.9%)	37 736	(141.4%)	(19 891)	74.5%	102 691	(384.7%)	(24 296)	1 588.7%	(18.1%)
Cash/cash equivalents at the year begin:	224 582	118 995	-	-	49 732	22.1%	84 846	71.3%	122 582	103.0%	-	-	44 552	-	175.1%
Cash/cash equivalents at the year end:	218 516	92 298	49 732	22.8%	84 846	38.8%	122 582	132.8%	102 691	111.3%	102 691	111.3%	20 256	25.7%	407.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2)	-	(156)	(2.5%)	-	-	6 314	102.6%	6 157	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(2)	-	(156)	(2.5%)	-	-	6 314	102.6%	6 157	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(152)	(5.1%)	-	-	3 114	105.1%	2 961	48.1%	-	-	-	-
Commercial	(2)	(.1%)	(3)	(.2%)	-	-	2 000	100.2%	1 995	32.4%	-	-	-	-
Households	-	-	-	-	-	-	1 201	100.0%	1 201	19.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(2)	-	(156)	(2.5%)	-	-	6 314	102.6%	6 157	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms N C Mgijima	039 972 0005
Financial Manager	O Khushi	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	117 490	123 689	53 140	45.2%	32 581	27.7%	15 947	12.9%	31 061	25.1%	132 729	107.3%	22 700	80.5%	36.8%
Property rates	10 582	10 582	5 853	55.3%	2 157	20.4%	2 307	21.8%	2 348	22.2%	12 666	119.7%	2 260	125.9%	3.9%
Property rates - penalties and collection charges	146	400	100	68.2%	171	117.2%	202	50.5%	(23)	(5.8%)	450	112.4%	167	119.1%	(113.8%)
Service charges - electricity revenue	29 347	29 347	6 986	23.8%	2 340	8.0%	6 172	21.0%	6 980	23.8%	22 479	76.6%	4 572	63.8%	52.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 892	1 717	158	8.3%	109	5.8%	468	27.2%	452	26.3%	1 187	69.1%	396	116.6%	14.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Rental of facilities and equipment	48	48	4	7.7%	11	23.6%	11	23.6%	11	23.6%	37	78.4%	15	112.3%	(22.5%)
Interest earned - external investments	2 508	3 508	59	2.4%	1 743	69.5%	1 155	32.9%	1 529	43.6%	4 486	127.9%	1 617	105.0%	(5.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	71	15	2	2.4%	2	2.2%	1	8.8%	306	2 042.0%	311	2 072.6%	12	115.2%	2 457.6%
Licences and permits	509	509	33	6.4%	111	21.7%	104	20.4%	135	26.6%	382	75.1%	112	78.5%	20.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 167	68 674	30 935	52.3%	20 587	34.8%	4 453	6.5%	15 616	22.7%	71 591	104.2%	10 714	74.6%	45.8%
Other own revenue	13 221	8 889	9 011	68.2%	5 350	40.5%	1 075	12.1%	3 705	41.7%	19 140	215.3%	2 831	104.4%	30.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	117 491	123 689	22 828	19.4%	30 674	26.1%	24 868	20.1%	36 485	29.5%	114 854	92.9%	21 213	69.7%	72.0%
Employee related costs	38 856	38 867	7 035	18.1%	8 910	22.9%	7 805	20.1%	9 460	24.3%	33 210	85.4%	7 341	73.6%	28.9%
Remuneration of councillors	6 238	6 238	1 479	23.7%	1 448	23.2%	1 515	24.3%	1 693	27.1%	6 135	98.3%	1 443	-	17.3%
Debt impairment	-	159	-	-	-	-	-	-	-	-	-	-	-	(.2%)	-
Depreciation and asset impairment	5 905	7 000	-	-	-	-	-	-	-	-	-	-	1 027	63.5%	(100.0%)
Finance charges	105	161	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	26 509	26 509	7 563	28.5%	4 337	16.4%	4 261	16.1%	4 373	16.5%	20 533	77.5%	3 921	74.2%	11.5%
Other Materials	1 050	1 050	233	22.2%	226	21.5%	372	35.4%	119	11.4%	950	90.5%	815	151.0%	(85.4%)
Contracted services	702	1 333	281	40.0%	154	21.9%	167	12.5%	-	-	601	45.1%	313	44.6%	(100.0%)
Transfers and grants	3 264	3 264	513	15.7%	205	6.3%	-	-	-	-	717	22.0%	659	78.4%	(100.0%)
Other expenditure	34 861	39 107	5 724	16.4%	15 395	44.2%	10 748	27.5%	20 839	53.3%	52 707	134.8%	5 694	51.5%	266.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	(0)	30 313		1 907		(8 920)		(5 424)		17 875		1 487		
Transfers recognised - capital	31 033	40 874	10 224	32.9%	5 516	17.8%	1 163	2.8%	16 173	39.6%	33 075	80.9%	3 039	-	432.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 033	40 874	40 537		7 423		(7 757)		10 749		50 951		4 526		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 033	40 874	40 537		7 423		(7 757)		10 749		50 951		4 526		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 033	40 874	40 537		7 423		(7 757)		10 749		50 951		4 526		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 033	40 874	40 537		7 423		(7 757)		10 749		50 951		4 526		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	31 033	40 874	3 284	10.6%	4 143	13.3%	2 576	6.3%	11 914	29.1%	21 917	53.6%	13 495	65.0%	(11.7%)
National Government	31 033	32 136	3 284	10.6%	4 143	13.3%	2 576	8.0%	11 914	37.1%	21 917	68.2%	13 495	96.4%	(11.7%)
Provincial Government	-	2 143	-	-	-	-	-	-	-	-	-	-	-	9.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 033	34 279	3 284	10.6%	4 143	13.3%	2 576	7.5%	11 914	34.8%	21 917	63.9%	13 495	74.1%	(11.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 595	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 033	40 874	3 284	10.6%	4 143	13.3%	2 576	6.3%	11 914	29.1%	21 917	53.6%	13 495	65.0%	(11.7%)
Governance and Administration	1 990	2 020	70	3.5%	67	3.3%	928	45.9%	375	18.6%	1 440	71.3%	423	56.3%	(11.4%)
Executive & Council	850	1 030	-	-	1	.1%	755	73.3%	23	2.2%	778	75.6%	127	84.5%	(82.0%)
Budget & Treasury Office	300	300	-	-	-	-	-	-	128	42.6%	128	42.6%	-	-	(100.0%)
Corporate Services	840	690	70	8.3%	66	7.8%	173	25.1%	224	32.5%	533	77.3%	297	51.2%	(24.4%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 019	37 183	3 214	11.9%	3 982	14.7%	1 500	4.0%	11 539	31.0%	20 234	54.4%	12 844	66.3%	(10.2%)
Planning and Development	3 698	4 003	-	-	-	-	125	3.1%	2 496	62.4%	2 621	65.5%	1 025	2.5%	143.5%
Road Transport	23 321	33 180	3 214	13.8%	3 982	17.1%	1 375	4.1%	9 043	27.3%	17 613	53.1%	11 819	2 850.6%	(23.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 024	1 671	-	-	94	4.7%	149	8.9%	-	-	243	14.5%	228	36.7%	(100.0%)
Electricity	1 674	1 074	-	-	-	-	149	13.8%	-	-	149	13.8%	117	44.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	350	597	-	-	94	26.9%	-	-	-	-	94	15.8%	111	20.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	123 753	139 800	54 286	43.9%	72 486	58.6%	59 198	42.3%	94 887	67.9%	280 856	200.9%	72 734	205.9%	30.5%
Property rates, penalties and collection charges	7 553	10 982	5 226	69.2%	3 650	48.3%	2 090	19.0%	2 178	19.8%	13 144	119.7%	2 498	144.8%	(12.8%)
Service charges	22 435	31 064	7 970	35.5%	7 691	34.3%	7 650	24.6%	7 724	24.9%	31 035	99.9%	6 361	347.9%	21.4%
Other revenue	5 767	8 454	8 113	140.7%	30 959	536.8%	25 283	299.1%	83 455	987.2%	147 810	1 748.4%	62 703	935.2%	33.1%
Government - operating	59 194	63 895	25 844	43.7%	20 268	34.2%	16 299	25.5%	-	-	62 411	97.7%	-	103.3%	-
Government - capital	26 296	21 896	7 000	26.6%	8 175	31.1%	6 721	30.7%	-	-	21 896	100.0%	-	65.5%	-
Interest	2 508	3 508	133	5.3%	1 743	69.5%	1 155	32.9%	1 529	43.6%	4 560	130.0%	1 173	42.6%	30.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(103 083)	(113 501)	(51 490)	49.9%	(65 641)	63.7%	(39 602)	34.9%	(94 425)	83.2%	(251 158)	221.3%	(76 563)	235.4%	23.3%
Suppliers and employees	(102 632)	(113 105)	(51 490)	50.2%	(65 641)	64.0%	(38 433)	34.0%	(93 545)	82.7%	(249 109)	220.2%	(76 563)	243.1%	22.2%
Finance charges	(216)	(161)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(235)	(235)	-	-	-	-	(1 169)	497.5%	(880)	374.6%	(2 049)	872.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	20 670	26 299	2 796	13.5%	6 846	33.1%	19 595	74.5%	462	1.8%	29 698	112.9%	(3 828)	118.6%	(112.1%)
Cash Flow from Investing Activities															
Receipts	(5)	5 707	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(5)	5 705	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 347)	(40 874)	(3 743)	13.7%	(4 723)	17.3%	(2 935)	7.2%	(15 646)	38.3%	(27 048)	66.2%	(15 384)	92.7%	1.7%
Capital assets	(27 347)	(40 874)	(3 743)	13.7%	(4 723)	17.3%	(2 935)	7.2%	(15 646)	38.3%	(27 048)	66.2%	(15 384)	92.7%	1.7%
Net Cash from/(used) Investing Activities	(27 352)	(35 167)	(3 743)	13.7%	(4 723)	17.3%	(2 935)	8.3%	(15 646)	44.5%	(27 048)	76.9%	(15 384)	92.5%	1.7%
Cash Flow from Financing Activities															
Receipts	497	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	497	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(42)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	455	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 227)	(8 871)	(948)	15.2%	2 123	(34.1%)	16 660	(187.8%)	(15 185)	171.2%	2 651	(29.9%)	(19 213)	(10.4%)	(21.0%)
Cash/cash equivalents at the year begin:	24 544	95 151	1 828	7.4%	880	3.6%	3 003	3.2%	19 663	20.7%	1 828	1.9%	21 040	2.8%	(6.5%)
Cash/cash equivalents at the year end:	18 317	86 280	880	4.8%	3 003	16.4%	19 663	22.8%	4 479	5.2%	4 479	5.2%	1 828	7.4%	145.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 723	64.3%	724	27.0%	46	1.7%	186	6.9%	2 678	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	450	8.2%	396	7.3%	286	5.2%	4 320	79.2%	5 451	51.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	146	31.2%	72	15.4%	31	6.6%	219	46.7%	469	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 975	100.0%	1 975	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Total By Income Source	2 319	21.9%	1 192	11.3%	362	3.4%	6 702	63.4%	10 575	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	372	14.8%	182	7.2%	44	1.7%	1 916	76.2%	2 513	23.8%	-	-	-	-
Commercial	994	47.2%	237	11.3%	45	2.2%	829	39.4%	2 106	19.9%	-	-	-	-
Households	953	16.0%	773	13.0%	273	4.6%	3 957	66.4%	5 957	56.3%	-	-	-	-
Other	0	25.0%	(0)	(25.0%)	0	25.0%	0	75.0%	0	-	-	-	-	-
Total By Customer Group	2 319	21.9%	1 192	11.3%	362	3.4%	6 702	63.4%	10 575	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	22	100.0%	-	-	-	-	-	-	22	1.1%
Other	1 886	100.0%	-	-	-	-	-	-	1 886	98.9%
Total	1 907	100.0%	-	-	-	-	-	-	1 907	100.0%

Contact Details

Municipal Manager	Mr S Mbhele	039 433 1205
Financial Manager	Ms T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EZINQOLENI (KZN215)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	44 269	44 312	1 862	4.2%	13 193	29.8%	12 058	27.2%	1 745	3.9%	28 858	65.1%	2 736	99.1%	(36.2%)
Property rates	3 100	2 157	413	13.3%	421	13.6%	421	19.5%	280	13.0%	1 535	71.1%	564	91.5%	(50.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Rental of facilities and equipment	15	10	1	6.4%	2	11.4%	0	4.4%	1	7.0%	4	38.2%	2	72.8%	(55.1%)
Interest earned - external investments	1 702	2 191	525	30.9%	613	36.0%	577	26.3%	327	14.9%	2 043	93.3%	437	132.4%	(25.1%)
Interest earned - outstanding debtors	55	325	-	-	-	-	-	-	-	-	-	-	64	178.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 097	39 264	699	1.8%	12 152	31.1%	10 771	27.4%	1 072	2.7%	24 695	62.9%	1 551	98.4%	(30.9%)
Other own revenue	300	365	223	74.2%	4	1.4%	289	79.2%	64	17.5%	580	158.8%	117	103.2%	(45.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	44 760	47 936	7 299	16.3%	8 075	18.0%	9 417	19.6%	6 060	12.6%	30 851	64.4%	7 000	69.4%	(13.4%)
Employee related costs	13 435	13 640	3 504	26.1%	3 659	27.2%	2 695	19.8%	1 998	14.6%	11 856	86.9%	2 961	90.7%	(32.5%)
Remuneration of councillors	3 176	3 456	982	30.9%	778	24.5%	771	22.3%	703	20.4%	3 235	93.6%	747	100.7%	(5.8%)
Debt impairment	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 900	9 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	50	55	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 477	1 130	489	19.7%	103	4.1%	350	31.0%	100	8.9%	1 042	92.2%	193	103.2%	(48.3%)
Transfers and grants	775	800	86	11.1%	162	20.9%	2 372	296.5%	829	103.7%	3 449	431.2%	161	32.7%	414.1%
Other expenditure	14 798	18 805	2 238	15.1%	3 373	22.8%	3 228	17.2%	2 430	12.9%	11 269	59.9%	2 937	92.2%	(17.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(491)	(3 624)	(5 437)		5 118		2 641		(4 316)		(1 994)		(4 265)		
Transfers recognised - capital	13 987	14 987	1 621	11.6%	3 797	27.1%	5 974	39.9%	-	-	11 392	76.0%	7 232	102.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 496	11 363	(3 816)		8 915		8 615		(4 316)		9 399		2 967		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 496	11 363	(3 816)		8 915		8 615		(4 316)		9 399		2 967		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 496	11 363	(3 816)		8 915		8 615		(4 316)		9 399		2 967		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 496	11 363	(3 816)		8 915		8 615		(4 316)		9 399		2 967		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	16 538	20 387	1 896	11.5%	3 787	22.9%	6 261	30.7%	8 570	42.0%	20 515	100.6%	6 686	67.7%	28.2%
National Government	13 987	13 987	1 602	11.5%	3 787	27.1%	5 439	38.9%	2 647	18.9%	13 476	96.3%	5 037	69.4%	(47.5%)
Provincial Government	-	1 000	-	-	-	-	-	-	-	-	-	-	908	117.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 987	14 987	1 602	11.5%	3 787	27.1%	5 439	36.3%	2 647	17.7%	13 476	89.9%	5 945	74.4%	(55.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 551	5 400	294	11.5%	-	-	822	15.2%	5 923	109.7%	7 039	130.4%	741	34.6%	699.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 538	20 387	1 896	11.5%	3 787	22.9%	6 261	30.7%	8 570	42.0%	20 515	100.6%	6 686	67.7%	28.2%
Governance and Administration	1 264	2 351	2	.1%	-	-	278	11.8%	520	22.1%	800	34.0%	564	57.0%	(7.9%)
Executive & Council	88	1 150	-	-	-	-	-	-	-	-	-	-	-	4.9%	-
Budget & Treasury Office	339	401	2	.5%	-	-	90	22.5%	136	33.9%	228	56.8%	-	-	(100.0%)
Corporate Services	838	800	-	-	-	-	188	23.6%	384	48.0%	573	71.6%	564	92.8%	(31.9%)
Community and Public Safety	1 200	3 300	-	-	-	-	-	-	-	-	-	-	6 122	56.2%	(100.0%)
Community & Social Services	1 200	3 300	-	-	-	-	-	-	-	-	-	-	6 122	56.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 987	14 587	1 895	13.5%	3 787	27.1%	5 983	41.0%	8 050	55.2%	19 715	135.2%	-	-	(100.0%)
Planning and Development	-	600	1 895	-	3 787	-	5 983	997.1%	8 050	1 341.6%	19 715	3 285.8%	-	-	(100.0%)
Road Transport	13 987	13 987	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	150	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	57 375	58 601	4 019	7.0%	12 691	22.1%	18 827	32.1%	3 405	5.8%	38 942	66.5%	1 632	99.9%	108.6%
Property rates, penalties and collection charges	2 316	1 618	513	22.2%	216	9.3%	214	13.2%	259	16.0%	1 202	74.3%	259	58.7%	(.1%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	272	542	319	117.2%	609	224.0%	750	138.3%	287	53.0%	1 965	362.6%	879	170.6%	(67.3%)
Government - operating	39 097	39 264	2 108	5.4%	11 311	28.9%	9 660	24.6%	-	-	23 079	58.8%	-	100.0%	-
Government - capital	13 988	14 987	630	4.5%	-	-	7 627	50.9%	2 360	15.7%	10 617	70.8%	-	96.5%	(100.0%)
Interest	1 702	2 191	448	26.3%	554	32.6%	577	26.3%	499	22.8%	2 078	94.8%	494	134.3%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 261)	(35 135)	(7 040)	21.8%	(8 403)	26.0%	(8 967)	25.5%	(9 623)	27.4%	(34 033)	96.9%	(6 488)	99.9%	48.3%
Suppliers and employees	(31 611)	(34 456)	(6 948)	22.0%	(4 675)	14.8%	(8 877)	25.8%	(9 432)	27.4%	(29 932)	86.9%	(6 317)	102.5%	49.3%
Finance charges	(50)	(55)	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Transfers and grants	(600)	(625)	(92)	15.4%	(3 728)	621.4%	(90)	14.4%	(191)	30.5%	(4 101)	656.1%	(171)	41.0%	11.3%
Net Cash from/(used) Operating Activities	25 114	23 466	(3 021)	(12.0%)	4 288	17.1%	9 860	42.0%	(6 218)	(26.5%)	4 908	20.9%	(4 856)	99.9%	28.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 711)	(18 861)	(1 230)	7.8%	(4 062)	25.9%	(6 261)	33.2%	(8 550)	45.3%	(20 104)	106.6%	(8 024)	92.4%	6.6%
Capital assets	(15 711)	(18 861)	(1 230)	7.8%	(4 062)	25.9%	(6 261)	33.2%	(8 550)	45.3%	(20 104)	106.6%	(8 024)	92.4%	6.6%
Net Cash from/(used) Investing Activities	(15 711)	(18 861)	(1 230)	7.8%	(4 062)	25.9%	(6 261)	33.2%	(8 550)	45.3%	(20 104)	106.6%	(8 024)	92.3%	6.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 403	4 605	(4 252)	(45.2%)	225	2.4%	3 599	78.2%	(14 768)	(320.7%)	(15 196)	(330.0%)	(12 880)	118.1%	14.7%
Cash/cash equivalents at the year begin:	33 494	36 624	-	-	(4 252)	(12.7%)	(4 027)	(11.0%)	(428)	(1.2%)	-	-	49 504	100.0%	(100.9%)
Cash/cash equivalents at the year end:	42 897	41 229	(4 252)	(9.9%)	(4 027)	(9.4%)	(428)	(1.0%)	(15 196)	(36.9%)	(15 196)	(36.9%)	36 624	103.8%	(141.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	138	4.1%	169	5.0%	159	4.7%	2 911	86.2%	3 377	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	138	4.1%	169	5.0%	159	4.7%	2 911	86.2%	3 377	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4	.6%	12	1.8%	12	1.8%	630	95.9%	657	19.5%	-	-	-	-
Commercial	134	4.9%	158	5.8%	148	5.4%	2 280	83.8%	2 720	80.5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	138	4.1%	169	5.0%	159	4.7%	2 911	86.2%	3 377	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20	100.0%	-	-	-	-	-	-	20	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20	100.0%	-	-	-	-	-	-	20	100.0%

Contact Details

Municipal Manager	Mr MN Mabece	039 534 1584/77
Financial Manager	Mr Bheki Cele	039 534 1807

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HIBISCUS COAST (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	705 029	705 029	231 752	32.9%	184 310	26.1%	161 560	22.9%	138 606	19.7%	716 228	101.6%	103 794	90.6%	33.5%
Property rates	309 630	309 630	133 562	43.1%	133 355	43.1%	85 320	27.6%	54 968	17.8%	407 205	131.5%	25 353	87.4%	116.8%
Property rates - penalties and collection charges	-	-	27	-	25	-	504	-	25	-	581	-	29	-	(15.5%)
Service charges - electricity revenue	99 049	99 049	23 433	23.7%	22 789	23.0%	15 944	16.1%	23 364	23.6%	85 532	86.4%	29 498	97.1%	(20.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	52 905	52 905	17 838	33.7%	15 022	28.4%	6 966	13.2%	7 071	13.4%	46 897	88.6%	3 331	60.1%	112.3%
Service charges - other	-	-	-	-	168	-	84	-	180	-	431	-	-	-	(100.0%)
Rental of facilities and equipment	2 880	2 880	800	27.8%	665	23.1%	389	13.5%	717	24.9%	2 571	89.3%	827	95.2%	(13.3%)
Interest earned - external investments	5 856	5 856	1 467	25.0%	1 107	18.9%	884	15.1%	1 213	20.7%	4 671	79.8%	3 738	142.4%	(67.6%)
Interest earned - outstanding debtors	10 057	10 057	2 028	20.2%	2 139	21.3%	2 528	25.1%	2 416	24.0%	9 111	90.6%	1 647	75.5%	46.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 862	11 862	2 326	19.6%	2 173	18.3%	2 645	22.3%	1 538	13.0%	8 682	73.2%	2 000	79.3%	(23.1%)
Licences and permits	6 821	6 821	1 310	19.2%	1 481	21.7%	1 696	24.9%	1 316	19.3%	5 803	85.1%	1 579	77.7%	(16.7%)
Agency services	4 558	4 558	1 093	24.0%	722	15.8%	735	16.1%	1 062	23.3%	3 612	79.2%	1 080	102.1%	(1.6%)
Transfers recognised - operational	141 468	141 468	44 347	31.3%	1 817	1.3%	29 392	20.8%	41 680	29.5%	117 236	82.9%	31 311	102.1%	33.1%
Other own revenue	58 642	58 642	3 521	6.0%	2 769	4.7%	11 606	19.8%	2 903	5.0%	20 800	35.5%	3 401	96.5%	(14.6%)
Gains on disposal of PPE	1 301	1 301	-	-	76	5.8%	2 867	220.3%	154	11.8%	3 096	237.9%	-	-	(100.0%)
Operating Expenditure	705 030	705 030	123 139	17.5%	139 345	19.8%	146 383	20.8%	118 941	16.9%	527 808	74.9%	178 529	85.6%	(33.4%)
Employee related costs	274 900	274 900	68 546	24.9%	67 631	24.6%	69 238	25.2%	63 869	23.2%	269 284	98.0%	84 133	94.1%	(24.1%)
Remuneration of councillors	17 582	17 582	4 516	25.7%	4 404	25.0%	4 394	25.0%	5 439	30.9%	18 753	106.7%	5 988	101.4%	(9.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 897	51 897	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 000	5 000	(1 072)	(21.4%)	(828)	(16.6%)	-	-	2 326	46.5%	426	8.5%	3 355	92.1%	(30.7%)
Bulk purchases	69 589	69 589	16 902	24.3%	22 160	31.8%	16 585	23.8%	5 316	7.6%	60 964	87.6%	14 307	85.2%	(62.8%)
Other Materials	54 733	54 733	-	-	-	-	-	-	2 829	5.2%	2 829	5.2%	-	-	(100.0%)
Contracted services	30 738	30 738	4 253	13.8%	4 235	13.8%	6 427	20.9%	3 893	12.7%	18 807	61.2%	10 696	101.3%	(63.6%)
Transfers and grants	4 660	4 660	3 290	70.6%	3 290	70.6%	969	20.8%	1 478	31.7%	9 027	193.7%	757	126.0%	95.3%
Other expenditure	195 931	195 931	26 704	13.6%	38 452	19.6%	48 771	24.9%	33 790	17.2%	147 716	75.4%	59 293	120.7%	(43.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1)	(1)	108 613		44 965		15 177		19 665		188 420		(74 735)		
Transfers recognised - capital	48 324	48 324	6 807	14.1%	1 807	3.7%	-	-	-	-	8 615	17.8%	8 408	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 323	48 323	115 420		46 772		15 177		19 665		197 035		(66 327)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 323	48 323	115 420		46 772		15 177		19 665		197 035		(66 327)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 323	48 323	115 420		46 772		15 177		19 665		197 035		(66 327)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 323	48 323	115 420		46 772		15 177		19 665		197 035		(66 327)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	101 031	146 804	17 861	17.7%	33 351	33.0%	21 322	14.5%	25 186	17.2%	97 719	66.6%	50 200	66.5%	(49.8%)
National Government	43 263	53 569	11 851	27.4%	12 922	29.9%	7 150	13.3%	9 674	18.1%	41 598	77.7%	24 521	79.3%	(60.5%)
Provincial Government	2 600	41 177	2 448	94.2%	8 137	312.9%	7 956	19.3%	6 555	15.9%	25 095	60.9%	11 504	65.9%	(43.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 863	94 746	14 299	31.2%	21 058	45.9%	15 106	15.9%	16 229	17.1%	66 693	70.4%	36 025	73.0%	(54.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 168	52 057	3 561	6.5%	12 293	22.3%	6 216	11.9%	8 956	17.2%	31 027	59.6%	14 176	56.6%	(36.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	101 031	146 804	17 861	17.7%	33 351	33.0%	21 322	14.5%	25 186	17.2%	97 719	66.6%	50 200	66.5%	(49.8%)
Governance and Administration	50 622	137 372	17 608	34.8%	32 038	63.3%	19 401	14.1%	23 802	17.3%	92 849	67.6%	49 366	66.8%	(51.8%)
Executive & Council	49 057	135 755	17 544	35.8%	31 671	64.6%	18 986	14.0%	23 384	17.2%	91 585	67.5%	49 275	66.7%	(52.5%)
Budget & Treasury Office	424	424	18	4.4%	150	35.5%	165	38.8%	28	6.5%	361	85.2%	63	82.9%	(56.2%)
Corporate Services	1 140	1 193	46	4.0%	216	19.0%	251	21.0%	390	32.7%	903	75.7%	28	78.2%	1 291.3%
Community and Public Safety	22 541	5 376	17	.1%	837	3.7%	1 736	32.3%	929	17.3%	3 518	65.4%	374	81.3%	148.3%
Community & Social Services	18 539	1 244	-	-	278	1.5%	940	75.6%	366	29.4%	1 584	127.3%	79	78.8%	363.6%
Sport And Recreation	464	464	-	-	256	55.2%	-	-	175	37.8%	431	93.0%	54	92.3%	223.3%
Public Safety	1 548	1 550	14	.9%	94	6.1%	135	8.7%	185	12.0%	429	27.7%	200	85.1%	(7.4%)
Housing	1 841	1 843	3	.1%	186	10.1%	490	26.6%	193	10.5%	871	47.3%	41	45.5%	374.5%
Health	149	275	-	-	23	15.6%	171	62.2%	9	3.4%	204	74.0%	-	88.7%	(100.0%)
Economic and Environmental Services	1 089	1 491	-	-	-	-	54	3.6%	232	15.6%	286	19.2%	434	76.4%	(46.4%)
Planning and Development	817	1 218	-	-	-	-	54	4.4%	219	18.0%	273	22.4%	374	90.1%	(41.6%)
Road Transport	272	273	-	-	-	-	-	-	14	5.0%	14	5.0%	59	72.4%	(76.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 780	2 565	236	.9%	476	1.8%	131	5.1%	223	8.7%	1 066	41.5%	18	43.5%	1 111.5%
Electricity	4 500	(8)	0	-	0	-	-	-	-	-	1	(11.0%)	9	9.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 926	2 033	-	-	469	24.3%	125	6.2%	219	10.8%	813	40.0%	10	70.4%	2 205.3%
Waste Management	20 354	540	235	1.2%	8	-	5	1.0%	4	.7%	251	46.5%	-	39.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	8	82.6%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	693 308	747 741	213 149	30.7%	160 828	23.2%	164 930	22.1%	144 658	19.3%	683 564	91.4%	112 202	97.9%	28.9%
Property rates, penalties and collection charges	309 630	309 630	111 083	35.9%	90 245	29.1%	91 874	29.7%	61 198	19.8%	354 401	114.5%	25 383	102.3%	141.1%
Service charges	154 836	151 954	39 853	25.7%	28 516	18.4%	23 135	15.2%	30 615	20.1%	122 119	80.4%	32 828	94.3%	(6.7%)
Other revenue	50 702	100 162	8 652	17.1%	7 431	14.7%	17 116	17.1%	7 536	7.5%	40 734	40.7%	8 887	132.6%	(15.2%)
Government - operating	114 468	123 054	44 331	38.7%	31 437	27.5%	29 392	23.9%	41 680	33.9%	146 840	119.3%	31 311	101.7%	33.1%
Government - capital	47 759	48 259	5 904	12.4%	-	-	-	-	-	-	5 904	12.2%	8 408	34.2%	(100.0%)
Interest	15 913	14 682	3 326	20.9%	3 200	20.1%	3 413	23.2%	3 629	24.7%	13 567	92.4%	5 385	110.9%	(32.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(596 375)	(429 652)	(102 321)	17.2%	(139 301)	23.4%	(146 383)	34.1%	(117 868)	27.4%	(505 874)	117.7%	(183 761)	94.8%	(35.9%)
Suppliers and employees	(586 715)	(412 000)	(101 206)	17.2%	(134 642)	22.9%	(145 414)	35.3%	(115 136)	27.9%	(496 399)	120.5%	(179 649)	94.5%	(35.9%)
Finance charges	(5 000)	(13 616)	530	(10.6%)	(2 537)	50.7%	-	-	(2 305)	16.9%	(4 312)	31.7%	(3 355)	96.2%	(31.3%)
Transfers and grants	(4 660)	(4 036)	(1 645)	35.3%	(2 121)	45.5%	(969)	24.0%	(428)	10.6%	(5 163)	127.9%	(757)	141.3%	(43.5%)
Net Cash from/(used) Operating Activities	96 933	318 089	110 827	114.3%	21 527	22.2%	18 547	5.8%	26 790	8.4%	177 691	55.9%	(71 560)	136.5%	(137.4%)
Cash Flow from Investing Activities															
Receipts	2 200	2 700	-	-	76	3.4%	2 867	106.2%	154	5.7%	3 096	114.7%	52 990	1 786.8%	(99.7%)
Proceeds on disposal of PPE	-	-	-	-	76	-	2 867	-	154	-	3 096	-	-	-	(100.0%)
Decrease in non-current debtors	950	1 500	-	-	-	-	-	-	-	-	-	-	23	1.5%	(100.0%)
Decrease in other non-current receivables	1 250	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	52 968	-	(100.0%)
Payments	(95 980)	(132 545)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(95 980)	(132 545)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(93 780)	(129 845)	-	-	76	(.1%)	2 867	(2.2%)	154	(.1%)	3 096	(2.4%)	52 990	(55.1%)	(99.7%)
Cash Flow from Financing Activities															
Receipts	1 100	846	190	17.3%	-	-	-	-	-	-	190	22.5%	416	275.5%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 100	846	190	17.3%	-	-	-	-	-	-	190	22.5%	416	154.1%	(100.0%)
Payments	(6 171)	(6 878)	-	-	(168)	2.7%	-	-	(22)	.3%	(190)	2.8%	(2 153)	-	(99.0%)
Repayment of borrowing	(6 171)	(6 878)	-	-	(168)	2.7%	-	-	(22)	.3%	(190)	2.8%	(2 153)	-	(99.0%)
Net Cash from/(used) Financing Activities	(5 071)	(6 032)	190	(3.7%)	(168)	3.3%	-	-	(22)	.4%	0	-	(1 737)	(206.5%)	(98.7%)
Net Increase/(Decrease) in cash held	(1 918)	182 212	111 017	(5 789.2%)	21 435	(1 117.8%)	21 414	11.8%	26 922	14.8%	180 788	99.2%	(20 306)	(266.1%)	(232.6%)
Cash/cash equivalents at the year begin:	160 298	143 627	-	-	111 017	69.3%	132 452	92.2%	153 866	107.1%	-	-	129 303	-	19.0%
Cash/cash equivalents at the year end:	158 380	325 839	111 017	70.1%	132 452	83.6%	153 866	47.2%	180 788	55.5%	180 788	55.5%	108 997	106.2%	65.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 660	74.4%	2 204	21.4%	151	1.5%	281	2.7%	10 296	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	746	4.0%	5	-	5 765	30.8%	12 204	65.2%	18 720	45.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	902	30.9%	2 021	69.1%	2 924	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	25.2%	48	15.2%	54	16.8%	136	42.8%	318	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	795	18.3%	751	17.3%	742	17.1%	2 045	47.2%	4 333	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 672	40.2%	811	19.5%	336	8.1%	1 342	32.3%	4 159	10.2%	-	-	-	-
Total By Income Source	10 953	26.9%	3 818	9.4%	7 950	19.5%	18 029	44.2%	40 750	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 387	72.3%	262	13.6%	87	4.5%	183	9.5%	1 918	4.7%	-	-	-	-
Commercial	5 183	41.6%	1 428	11.5%	1 452	11.6%	4 410	35.4%	12 473	30.6%	-	-	-	-
Households	3 720	14.4%	1 620	6.3%	6 483	25.0%	14 060	54.3%	25 884	63.5%	-	-	-	-
Other	663	139.5%	508	106.9%	(73)	(15.3%)	(623)	(131.1%)	476	1.2%	-	-	-	-
Total By Customer Group	10 953	26.9%	3 818	9.4%	7 950	19.5%	18 029	44.2%	40 750	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr MR Mbili	039 688 2021
Financial Manager	Thabisile Khuzwayo	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	740 189	757 076	219 622	29.7%	188 447	25.5%	219 486	29.0%	218 943	28.9%	846 499	111.8%	(36 112)	88.8%	(706.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	273 459	288 709	57 449	21.0%	64 958	23.8%	65 541	22.7%	31 022	10.7%	218 970	75.8%	59 832	97.5%	(48.2%)
Service charges - sanitation revenue	105 092	105 092	25 560	24.3%	24 645	23.5%	26 413	25.1%	9 280	8.8%	85 899	81.7%	25 715	99.3%	(63.9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 487	2 372	1 029	41.4%	591	23.8%	694	29.3%	530	22.4%	2 845	119.9%	569	102.8%	(6.8%)
Interest earned - external investments	4 857	7 474	2 331	48.0%	2 338	48.1%	2 993	40.0%	2 734	36.6%	10 396	139.1%	4 139	327.9%	(33.9%)
Interest earned - outstanding debtors	3 425	3 425	646	18.9%	767	22.4%	1 534	44.8%	150	4.4%	3 098	90.4%	707	123.3%	(78.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	340 769	343 148	131 488	38.6%	90 067	26.4%	119 858	34.9%	175 196	51.1%	516 610	150.6%	(128 649)	76.8%	(236.2%)
Other own revenue	10 100	6 857	1 118	11.1%	5 081	50.3%	2 453	35.8%	31	.4%	8 682	126.6%	1 575	136.4%	(98.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	726 387	749 143	166 108	22.9%	158 019	21.8%	171 127	22.8%	157 879	21.1%	653 133	87.2%	155 128	81.1%	1.8%
Employee related costs	254 616	266 292	62 254	24.5%	63 085	24.8%	65 348	24.5%	65 169	24.5%	255 856	96.1%	54 272	91.3%	20.1%
Remuneration of councillors	10 467	11 359	1 943	18.6%	1 966	18.8%	2 380	20.9%	2 873	25.3%	9 162	80.7%	1 982	87.6%	45.0%
Debt impairment	21 119	21 069	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	64 203	64 216	16 062	25.0%	15 328	23.9%	14 950	23.3%	10 071	15.7%	56 412	87.8%	10 309	87.8%	(2.3%)
Finance charges	18 952	18 952	3 699	19.5%	3 212	16.9%	3 292	17.4%	2 139	11.3%	12 342	65.1%	3 471	85.5%	(38.4%)
Bulk purchases	49 500	55 076	14 228	28.7%	11 671	23.6%	14 000	25.4%	8 069	14.7%	47 969	87.1%	14 155	94.2%	(43.0%)
Other Materials	8 184	9 735	1 581	19.3%	2 736	33.4%	2 759	28.3%	3 182	32.7%	10 259	105.4%	4 518	70.5%	(29.6%)
Contracted services	24 720	24 324	3 489	14.1%	6 923	28.0%	4 152	17.1%	4 809	19.8%	19 373	79.6%	12 168	126.8%	(60.5%)
Transfers and grants	107 959	96 492	22 898	21.2%	24 684	22.9%	26 411	27.4%	26 201	27.2%	100 194	103.8%	34 529	72.7%	(24.1%)
Other expenditure	166 667	181 629	39 954	24.0%	28 414	17.0%	37 835	20.8%	35 364	19.5%	141 567	77.9%	19 724	71.8%	79.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 803	7 933	53 514		30 428		48 359		61 064		193 366		(191 240)		
Transfers recognised - capital	307 576	409 453	88 131	28.7%	128 514	41.8%	43 813	10.7%	8 187	2.0%	268 645	65.6%	333 968	99.9%	(97.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	321 379	417 386	141 645		158 942		92 173		69 252		462 011		142 728		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	321 379	417 386	141 645		158 942		92 173		69 252		462 011		142 728		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	321 379	417 386	141 645		158 942		92 173		69 252		462 011		142 728		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	321 379	417 386	141 645		158 942		92 173		69 252		462 011		142 728		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	336 966	421 545	73 013	21.7%	105 215	31.2%	47 672	11.3%	109 158	25.9%	335 058	79.5%	133 756	91.2%	(18.4%)
National Government	303 516	408 725	68 967	22.7%	95 184	31.4%	45 735	11.2%	102 962	25.2%	312 849	76.5%	130 341	90.2%	(21.0%)
Provincial Government	4 060	300	2 346	57.8%	3 345	82.4%	643	214.2%	2 134	711.3%	8 468	2 822.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	1 612	-	(100.0%)
Transfers recognised - capital	307 576	409 025	71 313	23.2%	98 529	32.0%	46 378	11.3%	105 096	25.7%	321 316	78.6%	131 953	91.0%	(20.4%)
Borrowing	20 000	-	22	.1%	543	2.7%	-	-	-	-	565	-	-	-	-
Internally generated funds	9 390	12 520	1 678	17.9%	6 143	65.4%	1 294	10.3%	4 062	32.4%	13 177	105.2%	1 804	69.4%	125.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	336 966	421 545	73 013	21.7%	105 215	31.2%	47 672	11.3%	109 158	25.9%	335 058	79.5%	133 756	91.2%	(18.4%)
Governance and Administration	24 990	7 652	435	1.7%	1 496	6.0%	1 441	18.8%	3 632	47.5%	7 004	91.5%	500	138.6%	626.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	24 990	7 652	435	1.7%	1 496	6.0%	1 441	18.8%	3 632	47.5%	7 004	91.5%	500	155.1%	626.9%
Community and Public Safety	-	5 397	1 593	-	-	-	494	9.2%	1 249	23.1%	3 336	61.8%	2 514	41.2%	(50.3%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	25	-	(100.0%)
Public Safety	-	5 397	1 593	-	-	-	494	9.2%	1 249	23.1%	3 336	61.8%	2 489	40.9%	(49.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	368	28	6.9%	91	22.9%	1	.3%	-	-	120	32.7%	41	4 036.0%	(100.0%)
Planning and Development	400	368	28	6.9%	91	22.9%	1	.3%	-	-	120	32.7%	41	4 036.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	311 576	408 128	70 957	22.8%	103 627	33.3%	45 735	11.2%	104 278	25.6%	324 598	79.5%	130 702	88.3%	(20.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	266 944	360 872	62 587	23.4%	90 785	34.0%	37 913	10.5%	93 375	25.9%	284 660	78.9%	114 051	103.0%	(18.1%)
Waste Water Management	44 632	47 256	8 370	18.8%	12 843	28.8%	7 822	16.6%	10 903	23.1%	39 937	84.5%	16 650	31.5%	(34.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	952 411	1 039 108	350 239	36.8%	334 038	35.1%	315 658	30.4%	88 083	8.5%	1 088 018	104.7%	101 901	106.4%	(13.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	291 693	303 414	74 166	25.4%	77 791	26.7%	79 060	26.1%	76 076	25.1%	307 093	101.2%	74 789	107.2%	1.7%
Other revenue	7 516	7 518	7 862	104.6%	147 475	1 962.2%	42 397	564.0%	9 547	127.0%	207 281	2 757.2%	8 395	194.3%	13.7%
Government - operating	336 596	328 185	138 530	41.2%	410	.1%	86 960	26.5%	-	-	225 900	68.8%	12 806	133.2%	(100.0%)
Government - capital	311 749	393 205	127 695	41.0%	107 043	34.3%	105 852	26.9%	1 146	.3%	341 737	86.9%	3 328	67.2%	(65.6%)
Interest	4 857	6 786	1 986	40.9%	1 319	27.1%	1 388	20.5%	1 314	19.4%	6 007	88.5%	2 583	255.3%	(49.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(582 097)	(578 163)	(151 891)	26.1%	(166 780)	28.7%	(175 920)	30.4%	(150 199)	26.0%	(644 790)	111.5%	(144 531)	108.2%	3.9%
Suppliers and employees	(514 154)	(525 729)	(135 802)	26.4%	(152 835)	29.7%	(157 140)	29.9%	(132 628)	25.2%	(578 405)	110.0%	(110 466)	112.6%	20.1%
Finance charges	(18 952)	(15 027)	(3 836)	20.2%	(3 075)	16.2%	(2 957)	19.7%	(4 423)	29.4%	(14 290)	95.1%	(5 706)	99.2%	(22.5%)
Transfers and grants	(48 992)	(37 407)	(12 253)	25.0%	(10 870)	22.2%	(15 823)	42.3%	(13 148)	35.1%	(52 095)	139.3%	(28 359)	83.0%	(53.6%)
Net Cash from/(used) Operating Activities	370 314	460 946	198 349	53.6%	167 258	45.2%	139 738	30.3%	(62 116)	(13.5%)	443 228	96.2%	(42 630)	103.5%	45.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(336 966)	(350 800)	(92 550)	27.5%	(119 951)	35.6%	(50 694)	14.5%	(117 565)	33.5%	(380 759)	108.5%	(144 170)	77.8%	(18.5%)
Capital assets	(336 966)	(350 800)	(92 550)	27.5%	(119 951)	35.6%	(50 694)	14.5%	(117 565)	33.5%	(380 759)	108.5%	(144 170)	77.8%	(18.5%)
Net Cash from/(used) Investing Activities	(336 966)	(350 800)	(92 550)	27.5%	(119 951)	35.6%	(50 694)	14.5%	(117 565)	33.5%	(380 759)	108.5%	(144 170)	77.8%	(18.5%)
Cash Flow from Financing Activities															
Receipts	20 000	447	136	.7%	87	.4%	61	13.8%	76	17.1%	361	80.9%	81	132.9%	(5.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	447	136	-	87	-	61	13.8%	76	17.1%	361	80.9%	81	132.9%	(5.9%)
Payments	(19 741)	(19 375)	(5 194)	26.3%	(4 492)	22.8%	(5 120)	26.4%	(6 823)	35.2%	(21 629)	111.6%	(5 213)	116.8%	30.9%
Repayment of borrowing	(19 741)	(19 375)	(5 194)	26.3%	(4 492)	22.8%	(5 120)	26.4%	(6 823)	35.2%	(21 629)	111.6%	(5 213)	116.8%	30.9%
Net Cash from/(used) Financing Activities	259	(18 929)	(5 058)	(1 950.9%)	(4 405)	(1 698.8%)	(5 058)	26.7%	(6 747)	35.6%	(21 268)	112.4%	(5 132)	116.6%	31.5%
Net Increase/(Decrease) in cash held	33 607	91 217	100 740	299.8%	42 902	127.7%	83 985	92.1%	(186 427)	(204.4%)	41 201	45.2%	(191 933)	2 434.7%	(2.9%)
Cash/cash equivalents at the year begin:	72 146	156 050	156 050	216.3%	256 790	355.9%	299 692	192.0%	383 677	245.9%	156 050	100.0%	347 985	100.0%	10.3%
Cash/cash equivalents at the year end:	105 753	247 267	256 790	242.8%	299 692	283.4%	383 677	155.2%	197 250	79.8%	197 250	79.8%	156 052	216.3%	26.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 993	14.5%	11 580	5.8%	7 834	3.9%	151 638	75.8%	200 044	80.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 810	21.2%	4 309	9.3%	2 638	5.7%	29 466	63.7%	46 223	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 040	80.9%	-	-	-	-	482	19.1%	2 521	1.0%	-	-	-	-
Total By Income Source	40 842	16.4%	15 890	6.4%	10 472	4.2%	181 585	73.0%	248 789	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 640	25.2%	1 882	13.0%	2 178	15.1%	6 771	46.8%	14 472	5.8%	-	-	-	-
Commercial	12 072	26.9%	4 849	10.8%	1 737	3.9%	26 194	58.4%	44 852	18.0%	-	-	-	-
Households	23 091	12.3%	9 159	4.9%	6 556	3.5%	148 594	79.3%	187 400	75.3%	-	-	-	-
Other	2 040	98.8%	-	-	-	-	26	1.2%	2 065	.8%	-	-	-	-
Total By Customer Group	40 842	16.4%	15 890	6.4%	10 472	4.2%	181 585	73.0%	248 789	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 332	90.7%	718	4.2%	508	3.0%	343	2.0%	16 902	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 332	90.7%	718	4.2%	508	3.0%	343	2.0%	16 902	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5704
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	109 279	120 359	42 597	39.0%	34 990	32.0%	31 536	26.2%	12 127	10.1%	121 251	100.7%	11 162	83.7%	8.7%
Property rates	21 500	25 500	6 649	30.9%	6 528	30.4%	6 696	26.3%	6 568	25.8%	26 441	103.7%	6 311	102.6%	4.1%
Property rates - penalties and collection charges	1 000	1 600	385	38.5%	456	45.6%	445	27.8%	414	25.9%	1 700	106.3%	398	132.6%	4.1%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 950	1 850	474	24.3%	450	23.1%	455	24.6%	453	24.5%	1 833	99.1%	452	100.1%	.2%
Service charges - other	-	-	-	-	1	-	0	-	0	-	1	-	1	-	(84.4%)
Rental of facilities and equipment	200	280	62	30.9%	104	52.2%	137	48.9%	140	50.1%	443	158.3%	63	119.6%	122.0%
Interest earned - external investments	800	750	167	20.9%	207	25.8%	284	37.9%	356	47.5%	1 015	135.3%	447	105.9%	(20.4%)
Interest earned - outstanding debtors	7 500	11 000	2 728	36.4%	3 252	43.4%	3 590	32.6%	3 212	29.2%	12 782	116.2%	2 912	109.1%	10.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	101	101	20	20.2%	19	19.2%	16	16.2%	11	10.4%	67	66.1%	8	82.5%	33.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 100	2 100	613	29.2%	485	23.1%	783	37.3%	565	26.9%	2 446	116.5%	507	107.0%	11.4%
Transfers recognised - operational	73 922	76 922	31 406	42.5%	23 426	31.7%	19 090	24.8%	-	-	73 922	96.1%	-	100.0%	-
Other own revenue	206	256	93	45.1%	62	30.1%	39	15.2%	408	159.4%	602	235.1%	62	1.4%	556.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	105 279	113 359	23 616	22.4%	26 615	25.3%	23 572	20.8%	30 881	27.2%	104 684	92.3%	24 552	91.1%	25.8%
Employee related costs	43 076	48 866	10 149	23.6%	13 006	30.2%	11 255	23.0%	11 741	24.0%	46 151	94.4%	9 608	100.3%	22.2%
Remuneration of councillors	8 020	8 020	1 839	22.9%	1 819	22.7%	1 819	22.7%	2 174	27.1%	7 651	95.4%	2 063	89.2%	5.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 000	8 500	3 157	35.1%	3 412	37.9%	3 490	41.1%	3 789	44.6%	13 849	162.9%	2 950	122.2%	28.4%
Finance charges	2 750	2 750	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	25 117	26 517	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 316	18 706	8 472	48.9%	8 377	48.4%	7 007	37.5%	13 177	70.4%	37 033	198.0%	9 930	74.7%	32.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 000	7 000	18 981		8 375		7 964		(18 753)		16 567		(13 391)		
Transfers recognised - capital	28 698	31 129	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	32 698	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 396	38 129	18 981		8 375		7 964		(18 753)		16 567		(13 391)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	65 396	38 129	18 981		8 375		7 964		(18 753)		16 567		(13 391)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 396	38 129	18 981		8 375		7 964		(18 753)		16 567		(13 391)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 396	38 129	18 981		8 375		7 964		(18 753)		16 567		(13 391)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	32 700	39 490	13 542	41.4%	5 174	15.8%	5 292	13.4%	13 328	33.7%	37 336	94.5%	8 358	53.9%	59.5%
National Government	28 698	31 129	9 645	33.6%	4 812	16.8%	5 188	16.7%	12 981	41.7%	32 626	104.8%	6 395	82.2%	103.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 698	31 129	9 645	33.6%	4 812	16.8%	5 188	16.7%	12 981	41.7%	32 626	104.8%	6 395	82.2%	103.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 002	8 361	3 897	97.4%	363	9.1%	104	1.2%	347	4.1%	4 710	56.3%	1 963	25.7%	(82.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 700	39 490	13 542	41.4%	5 174	15.8%	5 292	13.4%	13 328	33.7%	37 336	94.5%	8 358	53.9%	59.5%
Governance and Administration	2 000	2 000	2 541	127.0%	76	3.8%	84	4.2%	743	37.2%	3 444	172.2%	834	42.3%	(10.9%)
Executive & Council	2 000	2 000	2 541	127.0%	76	3.8%	84	4.2%	347	17.3%	3 047	152.4%	834	42.3%	(58.4%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	396	-	396	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 700	11 820	2 300	21.5%	2 023	18.9%	2 057	17.4%	2 808	23.8%	9 187	77.7%	1 309	38.3%	114.6%
Community & Social Services	6 700	7 350	2 300	34.3%	1 851	27.6%	2 057	28.0%	2 808	38.2%	9 016	122.7%	1 309	39.7%	114.6%
Sport And Recreation	4 000	4 470	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	171	-	-	-	-	-	171	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 000	25 670	5 693	33.5%	2 924	17.2%	1 697	6.6%	8 513	33.2%	18 826	73.3%	4 104	52.2%	107.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 000	25 670	5 693	33.5%	2 924	17.2%	1 697	6.6%	8 513	33.2%	18 826	73.3%	4 104	51.4%	107.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	-	3 008	100.3%	153	5.1%	1 455	-	1 264	-	5 880	-	2 112	-	(40.2%)
Electricity	3 000	-	3 008	100.3%	153	5.1%	1 455	-	1 264	-	5 880	-	2 112	-	(40.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	132 120	140 696	44 637	33.8%	40 255	30.5%	39 756	28.3%	7 049	5.0%	131 696	93.6%	6 652	93.2%	6.0%
Property rates, penalties and collection charges	17 128	14 720	3 117	18.2%	4 610	26.9%	3 346	22.7%	3 935	26.7%	15 008	102.0%	3 241	96.8%	21.4%
Service charges	1 464	1 400	250	17.1%	237	16.2%	287	20.5%	247	17.7%	1 022	73.0%	259	103.1%	(4.6%)
Other revenue	10 103	15 775	4 546	45.0%	3 058	30.3%	1 938	12.3%	1 182	7.5%	10 725	68.0%	2 622	77.5%	(54.9%)
Government - operating	73 922	76 922	31 406	42.5%	23 426	31.7%	19 090	24.8%	-	-	73 922	96.1%	-	100.0%	-
Government - capital	28 699	31 129	-	-	7 964	27.8%	14 235	45.7%	-	-	22 199	71.3%	-	75.7%	-
Interest	804	750	5 317	661.3%	959	119.3%	859	114.6%	1 685	224.6%	8 820	1 176.0%	529	105.9%	218.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(96 079)	(103 859)	(69 944)	72.8%	(56 493)	58.8%	(50 694)	48.8%	(23 784)	22.9%	(200 915)	193.5%	(19 712)	209.4%	20.7%
Suppliers and employees	(93 331)	(101 109)	(69 944)	74.9%	(56 493)	60.5%	(50 694)	50.1%	(23 784)	23.5%	(200 915)	198.7%	(19 712)	216.5%	20.7%
Finance charges	(2 748)	(2 750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 041	36 837	(25 308)	(70.2%)	(16 238)	(45.1%)	(10 938)	(29.7%)	(16 735)	(45.4%)	(69 219)	(187.9%)	(13 061)	(110.3%)	28.1%
Cash Flow from Investing Activities															
Receipts	-	-	40 188	-	24 282	-	16 020	-	33 050	-	113 540	-	20 464	-	61.5%
Proceeds on disposal of PPE	-	-	11 198	-	732	-	-	-	-	-	11 930	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	28 990	-	23 550	-	16 020	-	33 050	-	101 610	-	20 464	-	61.5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 703)	(38 129)	(12 642)	38.7%	(6 484)	19.8%	(5 760)	15.1%	(14 705)	38.6%	(39 592)	103.8%	(8 317)	57.2%	76.8%
Capital assets	(32 703)	(38 129)	(12 642)	38.7%	(6 484)	19.8%	(5 760)	15.1%	(14 705)	38.6%	(39 592)	103.8%	(8 317)	57.2%	76.8%
Net Cash from/(used) Investing Activities	(32 703)	(38 129)	27 546	(84.2%)	17 798	(54.4%)	10 260	(26.9%)	18 345	(48.1%)	73 948	(193.9%)	12 148	(118.1%)	51.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 750)	(1 750)	(2 029)	115.9%	(441)	25.2%	(441)	25.2%	(2 003)	114.5%	(4 913)	280.8%	(2 005)	145.3%	(.1%)
Repayment of borrowing	(1 750)	(1 750)	(2 029)	115.9%	(441)	25.2%	(441)	25.2%	(2 003)	114.5%	(4 913)	280.8%	(2 005)	145.3%	(.1%)
Net Cash from/(used) Financing Activities	(1 750)	(1 750)	(2 029)	115.9%	(441)	25.2%	(441)	25.2%	(2 003)	114.5%	(4 913)	280.8%	(2 005)	145.3%	(.1%)
Net Increase/(Decrease) in cash held	1 588	(3 042)	209	13.2%	1 118	70.4%	(1 120)	36.8%	(392)	12.9%	(184)	6.1%	(2 918)	(5.5%)	(86.6%)
Cash/cash equivalents at the year begin:	2 404	5 470	661	27.5%	871	36.2%	1 989	36.4%	870	15.9%	661	12.1%	3 579	5.1%	(75.7%)
Cash/cash equivalents at the year end:	3 992	2 428	871	21.8%	1 989	49.8%	870	35.8%	477	19.6%	477	19.6%	661	27.5%	(27.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 018	7.8%	1 889	4.9%	1 694	4.4%	31 878	82.8%	38 478	42.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	144	4.0%	86	2.4%	77	2.2%	3 276	91.4%	3 584	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(196)	(.4%)	1 324	2.8%	1 274	2.7%	44 991	94.9%	47 392	52.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	524	100.0%	-	-	-	-	-	-	524	.6%	-	-	-	-
Total By Income Source	3 490	3.9%	3 299	3.7%	3 045	3.4%	80 144	89.1%	89 978	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 084	3.0%	1 074	2.9%	1 064	2.9%	33 251	91.2%	36 472	40.5%	-	-	-	-
Commercial	1 203	19.8%	622	10.2%	486	8.0%	3 773	62.0%	6 084	6.8%	-	-	-	-
Households	1 203	2.5%	1 603	3.4%	1 495	3.2%	43 120	90.9%	47 422	52.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 490	3.9%	3 299	3.7%	3 045	3.4%	80 144	89.1%	89 978	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	565	100.0%	-	-	-	-	-	-	565	38.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	687	100.0%	-	-	-	-	-	-	687	46.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	228	100.0%	-	-	-	-	-	-	228	15.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 480	100.0%	-	-	-	-	-	-	1 480	100.0%

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	RM Mani	033 815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	264 126	286 012	70 675	26.8%	61 139	23.1%	61 876	21.6%	75 329	26.3%	269 019	94.1%	56 432	90.2%	33.5%
Property rates	126 896	127 396	28 542	22.5%	26 978	21.3%	27 972	22.0%	37 906	29.8%	121 398	95.3%	32 729	99.8%	15.8%
Property rates - penalties and collection charges	6 000	6 000	650	10.8%	897	15.0%	4 311	71.9%	738	12.3%	6 596	109.9%	571	132.0%	29.2%
Service charges - electricity revenue	56 138	60 500	14 489	25.8%	13 092	23.3%	12 097	20.0%	13 025	21.5%	52 703	87.1%	12 294	81.4%	5.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 946	4 946	1 228	24.8%	1 211	24.5%	1 285	26.0%	1 324	26.8%	5 049	102.1%	1 165	104.8%	13.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	843	675	41	4.8%	168	19.9%	493	73.1%	142	21.1%	844	125.1%	159	85.3%	(10.4%)
Interest earned - external investments	900	1 080	637	70.7%	394	43.8%	(67)	(6.2%)	933	86.4%	1 897	175.6%	782	243.5%	19.3%
Interest earned - outstanding debtors	1 728	1 728	429	24.8%	457	26.4%	285	16.5%	485	28.1%	1 655	95.8%	416	102.4%	16.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 694	26 029	1 656	17.1%	1 674	17.3%	1 776	6.8%	16 536	63.5%	21 642	83.1%	1 639	64.6%	909.0%
Licences and permits	2 293	2 293	586	25.5%	602	26.3%	751	32.8%	716	31.2%	2 655	115.8%	512	92.2%	39.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 314	48 458	21 357	45.1%	12 865	27.2%	11 196	23.1%	3 041	6.3%	48 458	100.0%	5 249	94.6%	(42.1%)
Other own revenue	7 374	6 908	1 062	14.4%	2 802	38.0%	1 776	25.7%	482	7.0%	6 122	88.6%	916	33.9%	(47.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	259 285	285 932	59 643	23.0%	60 980	23.5%	55 578	19.4%	74 107	25.9%	250 308	87.5%	60 768	79.6%	21.9%
Employee related costs	80 741	87 583	17 232	21.3%	21 893	27.1%	19 102	21.8%	20 448	23.3%	78 675	89.8%	19 249	84.7%	6.2%
Remuneration of councillors	6 127	6 358	1 451	23.7%	1 451	23.7%	1 433	22.5%	1 784	28.1%	6 119	96.2%	1 451	98.4%	23.0%
Debt impairment	7 847	20 285	-	-	-	-	-	-	648	3.2%	648	3.2%	-	-	(100.0%)
Depreciation and asset impairment	10 675	10 675	2 669	25.0%	2 669	25.0%	2 669	25.0%	2 669	25.0%	10 675	100.0%	5 933	100.0%	(55.0%)
Finance charges	4 499	4 499	1 266	28.1%	1 172	26.1%	1 235	27.5%	(201)	(4.5%)	3 472	77.2%	506	102.3%	(139.8%)
Bulk purchases	65 681	74 783	21 972	33.5%	16 661	25.4%	14 203	19.0%	16 483	22.0%	69 318	92.7%	18 372	89.7%	(10.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 219	9 701	3 074	33.3%	2 323	25.2%	2 879	29.7%	2 951	30.4%	11 226	115.7%	707	72.9%	317.3%
Transfers and grants	7 085	8 229	1 523	21.5%	2 137	30.2%	2 241	27.2%	1 366	16.6%	7 267	88.3%	3 094	67.7%	(55.8%)
Other expenditure	67 411	63 819	10 457	15.5%	12 675	18.8%	11 817	18.5%	27 959	43.8%	62 907	98.6%	11 456	61.2%	144.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 841	79	11 032		159		6 298		1 223		18 711		(4 337)		
Transfers recognised - capital	21 415	-	20 482	95.6%	-	-	39 511	-	-	-	59 993	-	15 000	184.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 256	79	31 514		159		45 809		1 223		78 704		10 663		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 256	79	31 514		159		45 809		1 223		78 704		10 663		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 256	79	31 514		159		45 809		1 223		78 704		10 663		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 256	79	31 514		159		45 809		1 223		78 704		10 663		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	23 015	67 992	8 566	37.2%	17 623	76.6%	9 852	14.5%	19 845	29.2%	55 885	82.2%	16 558	82.3%	19.9%
National Government	21 415	21 839	2 984	13.9%	2 498	11.7%	6 822	31.2%	8 479	38.8%	20 782	95.2%	6 256	55.8%	35.5%
Provincial Government	-	45 033	5 214	-	14 419	-	3 030	6.7%	11 139	24.7%	33 802	75.1%	8 047	-	38.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 415	66 872	8 199	38.3%	16 917	79.0%	9 852	14.7%	19 618	29.3%	54 585	81.6%	14 303	80.3%	37.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	1 120	367	22.9%	707	44.2%	-	-	227	20.3%	1 301	116.2%	2 254	90.4%	(89.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 015	67 992	8 566	37.2%	17 623	76.6%	9 852	14.5%	19 845	29.2%	55 885	82.2%	16 558	82.3%	19.9%
Governance and Administration	-	500	-	-	-	-	-	-	-	-	-	-	2 933	16.1%	(100.0%)
Executive & Council	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	2 933	16.6%	(100.0%)
Community and Public Safety	2 500	3 223	1 906	76.2%	149	5.9%	885	27.5%	283	8.8%	3 223	100.0%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 500	3 223	1 906	76.2%	149	5.9%	885	27.5%	283	8.8%	3 223	100.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 915	62 641	6 292	33.3%	17 475	92.4%	8 518	13.6%	18 942	30.2%	51 227	81.8%	12 634	126.3%	49.9%
Planning and Development	-	42 538	5 214	-	14 419	-	2 582	6.1%	10 097	23.7%	32 312	76.0%	-	-	(100.0%)
Road Transport	18 915	20 103	1 078	5.7%	3 056	16.2%	5 936	29.5%	8 845	44.0%	18 915	94.1%	12 634	126.3%	(30.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 600	1 628	367	22.9%	-	-	448	27.5%	620	38.1%	1 435	88.1%	990	538.4%	(37.4%)
Electricity	-	1 008	367	-	-	-	448	44.4%	-	-	815	80.8%	-	57.5%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	393	-	393	-	421	-	(6.7%)
Waste Management	1 600	620	-	-	-	-	-	-	227	36.6%	227	36.6%	569	-	(60.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	265 149	301 569	96 444	36.4%	70 756	26.7%	111 547	37.0%	53 374	17.7%	332 121	110.1%	63 371	105.4%	(15.8%)
Property rates, penalties and collection charges	119 606	119 090	35 372	29.6%	36 119	30.2%	36 711	30.8%	26 164	22.0%	134 366	112.8%	25 095	97.4%	4.3%
Service charges	54 975	57 646	12 094	22.0%	14 169	25.8%	13 974	24.2%	21 141	36.7%	61 377	106.5%	11 520	84.0%	83.5%
Other revenue	20 938	23 297	6 868	32.8%	7 483	35.7%	8 381	36.0%	5 869	25.2%	28 601	122.8%	26 277	187.3%	(77.7%)
Government - operating	47 314	48 458	21 357	45.1%	12 865	27.2%	11 196	23.1%	-	-	45 418	93.7%	-	83.4%	-
Government - capital	21 415	51 998	20 485	95.7%	-	-	41 157	79.2%	-	-	61 642	118.5%	-	109.7%	-
Interest	900	1 080	268	29.8%	120	13.3%	129	11.9%	201	18.6%	718	66.5%	479	59.0%	(58.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(239 415)	(246 251)	(115 922)	48.4%	(70 487)	29.4%	(60 732)	24.7%	(75 147)	30.5%	(322 288)	130.9%	(53 288)	101.9%	41.0%
Suppliers and employees	(234 916)	(241 752)	(114 656)	48.8%	(69 316)	29.5%	(58 872)	24.4%	(74 016)	30.6%	(316 860)	131.1%	(52 739)	106.1%	40.3%
Finance charges	(4 499)	(4 499)	(1 265)	28.1%	(1 171)	26.0%	(1 860)	41.3%	(1 132)	25.2%	(5 428)	120.7%	(549)	90.7%	106.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 734	55 318	(19 477)	(75.7%)	269	1.0%	50 815	91.9%	(21 773)	(39.4%)	9 834	17.8%	10 083	126.5%	(315.9%)
Cash Flow from Investing Activities															
Receipts	-	14 875	23 951	-	19 354	-	-	-	-	-	43 305	291.1%	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	14 875	23 951	-	19 354	-	-	-	-	-	43 305	291.1%	-	-	-
Payments	(23 015)	(67 992)	(7 939)	34.5%	(22 199)	96.5%	(5 112)	7.5%	(14 048)	20.7%	(49 298)	72.5%	(13 618)	85.6%	3.2%
Capital assets	(23 015)	(67 992)	(7 939)	34.5%	(22 199)	96.5%	(5 112)	7.5%	(14 048)	20.7%	(49 298)	72.5%	(13 618)	85.6%	3.2%
Net Cash from/(used) Investing Activities	(23 015)	(53 117)	16 011	(69.6%)	(2 845)	12.4%	(5 112)	9.6%	(14 048)	26.4%	(5 993)	11.3%	(13 618)	106.3%	3.2%
Cash Flow from Financing Activities															
Receipts	-	-	(113)	-	15	-	27	-	(6)	-	(77)	-	22	121.1%	(128.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(113)	-	15	-	27	-	(6)	-	(77)	-	22	121.1%	(128.6%)
Payments	(2 500)	(2 500)	-	-	-	-	-	-	-	-	-	-	(1 194)	87.9%	(100.0%)
Repayment of borrowing	(2 500)	(2 500)	-	-	-	-	-	-	-	-	-	-	(1 194)	87.9%	(100.0%)
Net Cash from/(used) Financing Activities	(2 500)	(2 500)	(113)	4.5%	15	(.6%)	27	(1.1%)	(6)	.3%	(77)	3.1%	(1 171)	87.5%	(99.5%)
Net Increase/(Decrease) in cash held	219	(299)	(3 579)	(1 634.0%)	(2 560)	(1 169.1%)	45 730	(15 292.9%)	(35 827)	11 981.4%	3 763	(1 258.6%)	(4 706)	408.7%	661.3%
Cash/cash equivalents at the year begin:	979	8 676	8 763	894.9%	5 184	529.4%	2 624	30.2%	48 353	557.3%	8 763	101.0%	13 515	197.4%	257.8%
Cash/cash equivalents at the year end:	1 198	8 377	5 184	432.7%	2 624	219.0%	48 353	577.2%	12 526	149.5%	12 526	149.5%	8 809	899.8%	42.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 461	28.8%	425	2.2%	274	1.4%	12 805	67.5%	18 966	19.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 985	37.0%	3 876	6.2%	1 520	2.5%	33 666	54.3%	62 047	63.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	617	26.7%	98	4.2%	80	3.5%	1 516	65.6%	2 311	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	16.0%	18	3.4%	10	1.9%	409	78.7%	519	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	43	.2%	54	.3%	56	.3%	20 325	99.3%	20 479	20.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 431)	137.6%	52	(.9%)	35	(.6%)	2 218	(36.2%)	(6 126)	(6.2%)	-	-	-	-
Total By Income Source	20 758	21.1%	4 523	4.6%	1 975	2.0%	70 940	72.2%	98 196	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 665	39.7%	21	.2%	16	.2%	5 536	59.9%	9 238	9.4%	-	-	-	-
Commercial	1 065	40.5%	245	9.3%	38	1.4%	1 279	48.7%	2 627	2.7%	-	-	-	-
Households	14 236	20.2%	2 110	3.0%	1 699	2.4%	52 426	74.4%	70 471	71.8%	-	-	-	-
Other	1 792	11.3%	2 147	13.5%	223	1.4%	11 699	73.8%	15 860	16.2%	-	-	-	-
Total By Customer Group	20 758	21.1%	4 523	4.6%	1 975	2.0%	70 940	72.2%	98 196	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	691	100.0%	-	-	-	-	-	-	691	100.0%
Total	691	100.0%	-	-	-	-	-	-	691	100.0%

Contact Details

Municipal Manager	Mrs Steve Simpson	033 239 9267
Financial Manager	Mrs Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	110 551	107 991	12 647	11.4%	22 398	20.3%	23 148	21.4%	25 826	23.9%	84 019	77.8%	18 907	93.0%	36.6%
Property rates	12 679	10 500	1 709	13.5%	2 408	19.0%	2 462	23.4%	1 716	16.3%	8 295	79.0%	2 441	97.8%	(29.7%)
Property rates - penalties and collection charges	2 639	2 639	421	16.0%	562	21.3%	360	13.6%	142	5.4%	1 485	56.3%	620	95.7%	(77.1%)
Service charges - electricity revenue	51 348	55 549	6 933	13.5%	7 843	15.3%	10 656	19.2%	7 104	12.8%	32 538	58.6%	10 723	95.2%	(33.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 707	2 707	457	16.9%	686	25.4%	659	24.3%	439	16.2%	2 241	82.8%	665	99.7%	(34.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 410	209	662	15.0%	1 881	42.7%	315	150.9%	210	100.6%	3 069	1 468.3%	658	141.6%	(68.1%)
Interest earned - external investments	2 721	500	331	12.2%	518	19.0%	386	77.2%	254	50.8%	1 488	297.7%	607	476.3%	(58.1%)
Interest earned - outstanding debtors	-	2 241	-	-	-	-	101	4.5%	202	9.0%	303	13.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	320	320	39	12.0%	95	29.5%	-	-	-	-	133	41.6%	81	94.0%	(100.0%)
Licences and permits	2 386	3 064	545	22.8%	710	29.8%	479	15.6%	320	10.4%	2 054	67.0%	1 601	143.1%	(80.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 701	29 553	1 517	5.1%	7 617	25.6%	7 719	26.1%	15 438	52.2%	32 291	109.3%	1 300	76.5%	1 087.6%
Other own revenue	140	708	33	23.8%	77	55.5%	10	1.4%	-	-	120	17.0%	212	169.2%	(100.0%)
Gains on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	118 874	108 004	21 798	18.3%	23 007	19.4%	15 275	14.1%	10 183	9.4%	70 263	65.1%	21 692	82.3%	(53.1%)
Employee related costs	28 845	27 424	4 836	16.8%	6 765	23.5%	6 985	25.5%	4 657	17.0%	23 243	84.8%	6 669	93.1%	(30.2%)
Remuneration of councillors	2 007	1 457	124	6.2%	49	2.4%	486	33.4%	324	22.2%	984	67.5%	522	95.3%	(37.9%)
Debt impairment	8 000	6 000	183	2.3%	29	.4%	-	-	-	-	212	3.5%	180	-	(100.0%)
Depreciation and asset impairment	12 600	5 501	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	267	267	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	49 675	49 675	19 572	39.4%	12 768	25.7%	7 111	14.3%	4 741	9.5%	44 192	89.0%	8 148	83.9%	(41.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 354	6 354	1 195	18.8%	2 061	32.4%	-	-	-	-	3 257	51.3%	2 230	166.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 126	11 126	(4 114)	(37.0%)	1 334	12.0%	693	6.2%	462	4.2%	(1 624)	(14.6%)	3 944	140.3%	(88.3%)
Loss on disposal of PPE	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 323)	(14)	(9 150)		(609)		7 873		15 642		13 756		(2 785)		
Transfers recognised - capital	16 991	21 991	3 613	21.3%	8 378	49.3%	-	-	-	-	11 990	54.5%	368	86.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 668	21 977	(5 538)		7 769		7 873		15 642		25 746		(2 417)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 668	21 977	(5 538)		7 769		7 873		15 642		25 746		(2 417)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 668	21 977	(5 538)		7 769		7 873		15 642		25 746		(2 417)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 668	21 977	(5 538)		7 769		7 873		15 642		25 746		(2 417)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	17 641	22 591	2 974	16.9%	2 900	16.4%	7 312	32.4%	11 909	52.7%	25 095	111.1%	-	70.7%	(100.0%)
National Government	16 991	21 991	2 719	16.0%	2 645	15.6%	7 312	33.2%	11 909	54.2%	24 585	111.8%	-	74.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 991	21 991	2 719	16.0%	2 645	15.6%	7 312	33.2%	11 909	54.2%	24 585	111.8%	-	74.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	650	600	255	39.2%	255	39.2%	-	-	-	-	510	85.0%	-	2.5%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 641	22 591	2 974	16.9%	2 900	16.4%	7 312	32.4%	11 909	52.7%	25 095	111.1%	-	70.7%	(100.0%)
Governance and Administration	400	550	255	63.7%	255	63.7%	-	-	-	-	510	92.7%	-	2.5%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	-	-	-	-	-	-	-	-	-	-	-	-	5.4%	-
Corporate Services	200	550	255	127.5%	255	127.5%	-	-	-	-	510	92.7%	-	-	-
Community and Public Safety	50	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	50	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 091	11 991	2 457	20.3%	-	-	5 912	49.3%	6 000	50.0%	14 369	119.8%	-	74.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 091	11 991	2 457	20.3%	-	-	5 912	49.3%	6 000	50.0%	14 369	119.8%	-	74.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 100	5 050	263	5.1%	2 645	51.9%	1 399	27.7%	5 909	117.0%	10 216	202.3%	-	-	(100.0%)
Electricity	5 000	5 000	263	5.3%	2 645	52.9%	1 399	28.0%	5 909	118.2%	10 216	204.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	126 061	132 161	33 269	26.4%	30 548	24.2%	28 884	21.9%	5 117	3.9%	97 819	74.0%	20 065	140.9%	(74.5%)
Property rates, penalties and collection charges	15 032	15 318	3 249	21.6%	2 964	19.7%	2 798	18.3%	946	6.2%	9 958	65.0%	3 061	79.8%	(69.1%)
Service charges	54 055	58 255	12 743	23.6%	11 664	21.6%	11 916	20.5%	3 772	6.5%	40 095	68.8%	11 388	75.5%	(66.9%)
Other revenue	7 255	4 301	1 811	25.0%	2 960	40.8%	1 566	36.4%	270	6.3%	6 607	153.6%	2 799	2 168.7%	(90.4%)
Government - operating	29 701	29 553	11 336	38.2%	8 760	29.5%	6 726	22.8%	-	-	26 821	90.8%	1 823	82.2%	(100.0%)
Government - capital	16 991	21 991	3 613	21.3%	3 530	20.8%	5 417	24.6%	-	-	12 559	57.1%	387	111.3%	(100.0%)
Interest	3 027	2 742	517	17.1%	671	22.2%	461	16.8%	129	4.7%	1 779	64.9%	607	206.8%	(78.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 274)	(96 504)	(38 696)	39.4%	(22 523)	22.9%	(21 680)	22.5%	(6 755)	7.0%	(89 655)	92.9%	(21 061)	84.9%	(67.9%)
Suppliers and employees	(98 274)	(96 237)	(38 696)	39.4%	(22 523)	22.9%	(21 680)	22.5%	(6 755)	7.0%	(89 655)	93.2%	(21 061)	85.1%	(67.9%)
Finance charges	-	(267)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 787	35 657	(5 427)	(19.5%)	8 025	28.9%	7 204	20.2%	(1 637)	(4.6%)	8 164	22.9%	(996)	723.6%	64.4%
Cash Flow from Investing Activities															
Receipts	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(21 991)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(21 991)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	1 500	(21 991)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(73)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(73)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(73)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 287	13 593	(5 427)	(18.5%)	8 025	27.4%	7 204	53.0%	(1 637)	(12.0%)	8 164	60.1%	(996)	870.2%	64.4%
Cash/cash equivalents at the year begin:	-	-	-	-	(5 427)	-	2 598	-	9 802	-	-	-	66 646	-	(85.3%)
Cash/cash equivalents at the year end:	29 287	13 593	(5 427)	(18.5%)	2 598	8.9%	9 802	72.1%	8 164	60.1%	8 164	60.1%	65 650	945.0%	(87.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	823	19.6%	226	5.4%	115	2.7%	3 034	72.3%	4 198	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	656	3.0%	556	2.5%	375	1.7%	20 586	92.8%	22 173	33.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	243	2.5%	229	2.4%	223	2.3%	8 987	92.8%	9 682	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.1%	3	.1%	3	.1%	3 957	99.8%	3 965	6.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	401	1.6%	403	1.6%	390	1.5%	24 185	95.3%	25 380	38.8%	-	-	-	-
Total By Income Source	2 126	3.3%	1 417	2.2%	1 107	1.7%	60 748	92.9%	65 398	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 126	3.3%	1 417	2.2%	1 107	1.7%	60 748	92.9%	65 398	100.0%	-	-	-	-
Total By Customer Group	2 126	3.3%	1 417	2.2%	1 107	1.7%	60 748	92.9%	65 398	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	364	100.0%	-	-	-	-	-	-	364	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	364	100.0%	-	-	-	-	-	-	364	100.0%

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	40 968	47 034	24 108	58.8%	11 932	29.1%	10 904	23.2%	299	.6%	47 243	100.4%	2 390	62.7%	(87.5%)
Property rates	3 711	3 711	2 934	79.1%	480	12.9%	481	13.0%	(10)	(.3%)	3 886	104.7%	190	88.6%	(105.3%)
Property rates - penalties and collection charges	-	-	0	-	0	-	1	-	0	-	2	-	38	4 327.1%	(99.7%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	56	39	10	17.9%	10	17.5%	10	25.4%	(0)	(1.2%)	29	74.6%	14	116.2%	(103.4%)
Rental of facilities and equipment	424	788	102	24.2%	123	29.0%	123	15.6%	(393)	(49.9%)	(45)	(5.7%)	34	58.4%	(1 251.3%)
Interest earned - external investments	350	597	110	31.3%	150	42.9%	148	24.7%	(15)	(2.6%)	392	65.6%	294	110.7%	(105.3%)
Interest earned - outstanding debtors	125	125	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20	6	3	14.0%	2	8.0%	2	30.6%	(1)	(10.5%)	6	91.1%	3	94.0%	(118.8%)
Licences and permits	33	32	8	24.1%	8	24.8%	8	25.1%	1	2.5%	25	78.1%	7	92.6%	(88.5%)
Agency services	40	41	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	32 746	32 746	19 993	61.1%	11 109	33.9%	9 134	27.9%	(373)	(1.1%)	39 864	121.7%	1 165	103.4%	(132.0%)
Other own revenue	3 462	8 948	947	27.4%	50	1.4%	997	11.1%	1 091	12.2%	3 085	34.5%	645	7.8%	69.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	40 967	40 200	15 619	38.1%	14 591	35.6%	10 339	25.7%	5 746	14.3%	46 295	115.2%	30 946	143.4%	(81.4%)
Employee related costs	15 447	16 696	3 712	24.0%	4 660	30.2%	4 273	25.6%	2 596	15.5%	15 242	91.3%	1 201	88.7%	116.1%
Remuneration of councillors	1 782	2 081	416	23.3%	390	21.9%	304	14.6%	427	20.5%	1 536	73.9%	139	81.3%	206.4%
Debt impairment	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 200	3 200	-	-	-	-	-	-	-	-	-	-	(1 063)	14.9%	(100.0%)
Finance charges	66	44	10	15.1%	9	14.0%	6	13.2%	2	4.5%	27	61.5%	6	267.1%	(66.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	450	600	(40)	(8.9%)	342	76.1%	(127)	(21.2%)	118	19.7%	293	48.8%	210	234.5%	(43.8%)
Transfers and grants	430	906	6 085	1 415.0%	6 810	1 583.7%	2 939	324.4%	1 474	162.6%	17 307	1 910.2%	423	-	248.4%
Other expenditure	19 442	16 523	5 437	28.0%	2 379	12.2%	2 944	17.8%	1 130	6.8%	11 890	72.0%	30 030	152.0%	(96.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	6 834	8 488		(2 658)		565		(5 447)		948		(28 555)		
Transfers recognised - capital	14 736	14 736	6 906	46.9%	4 756	32.3%	804	5.5%	489	3.3%	12 956	87.9%	11 281	152.8%	(95.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 736	21 570	15 394		2 098		1 369		(4 958)		13 904		(17 275)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 736	21 570	15 394		2 098		1 369		(4 958)		13 904		(17 275)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 736	21 570	15 394		2 098		1 369		(4 958)		13 904		(17 275)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 736	21 570	15 394		2 098		1 369		(4 958)		13 904		(17 275)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	15 256	19 915	10 490	68.8%	5 636	36.9%	587	2.9%	26	.1%	16 739	84.1%	12 772	157.0%	(99.8%)
National Government	14 736	14 736	7 794	52.9%	5 496	37.3%	493	3.3%	-	-	13 783	93.5%	12 632	302.7%	(100.0%)
Provincial Government	-	-	2 557	-	-	-	-	-	-	-	2 557	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 736	14 736	10 350	70.2%	5 496	37.3%	493	3.3%	-	-	16 340	110.9%	12 632	162.2%	(100.0%)
Borrowing	-	-	140	-	140	-	93	-	-	-	373	-	140	-	(100.0%)
Internally generated funds	520	5 179	-	-	-	-	-	-	26	.5%	26	.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 256	19 915	10 490	68.8%	5 636	36.9%	587	2.9%	26	.1%	16 739	84.1%	12 772	157.0%	(99.8%)
Governance and Administration	310	127	36	11.5%	76	24.5%	59	46.1%	26	20.4%	196	154.2%	292	-	(91.1%)
Executive & Council	80	40	34	42.7%	33	41.6%	15	36.3%	26	64.8%	108	269.7%	176	-	(85.3%)
Budget & Treasury Office	-	-	2	-	3	-	31	-	-	-	36	-	89	-	(100.0%)
Corporate Services	230	87	-	-	40	17.2%	13	15.0%	-	-	53	60.3%	26	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 946	19 788	10 454	69.9%	5 560	37.2%	528	2.7%	-	-	16 542	83.6%	12 213	145.2%	(100.0%)
Planning and Development	14 946	19 788	7 324	49.0%	5 560	37.2%	528	2.7%	-	-	13 412	67.8%	12 213	145.2%	(100.0%)
Road Transport	-	-	3 130	-	-	-	-	-	-	-	3 130	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	267	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	267	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	55 983	62 290	21 402	38.2%	16 817	30.0%	11 827	19.0%	2 630	4.2%	52 677	84.6%	28 443	155.6%	(90.8%)
Property rates, penalties and collection charges	3 711	3 711	467	12.6%	609	16.4%	602	16.2%	537	14.5%	2 214	59.7%	316	32.4%	70.0%
Service charges	56	39	7	11.8%	10	17.3%	10	25.2%	11	27.5%	37	94.0%	14	-	(24.1%)
Other revenue	4 384	10 709	292	6.7%	182	4.2%	1 115	10.4%	(404)	(3.8%)	1 186	11.1%	407	-	(199.3%)
Government - operating	32 746	32 746	10 336	31.6%	11 109	33.9%	9 149	27.9%	1 733	5.3%	32 327	98.7%	12 367	139.5%	(86.0%)
Government - capital	14 736	14 736	10 153	68.9%	4 756	32.3%	804	5.5%	575	3.9%	16 288	110.5%	15 045	179.8%	(96.2%)
Interest	350	350	149	42.4%	150	42.9%	148	42.2%	179	51.0%	625	178.5%	294	115.4%	(39.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 356)	(56 411)	(31 506)	76.2%	(14 721)	35.6%	(10 339)	18.3%	1 446	(2.6%)	(55 120)	97.7%	(20 737)	131.0%	(107.0%)
Suppliers and employees	(37 001)	(52 077)	(18 287)	49.4%	(7 786)	21.0%	(7 186)	13.8%	(3 326)	6.4%	(36 584)	70.3%	(14 110)	82.9%	(76.4%)
Finance charges	(66)	(44)	(13)	19.2%	(9)	14.0%	(6)	13.2%	(43)	98.6%	(71)	161.7%	(16)	109.4%	171.6%
Transfers and grants	(4 290)	(4 290)	(13 206)	307.9%	(6 927)	161.5%	(3 147)	73.4%	4 815	(112.2%)	(18 465)	430.4%	(6 611)	-	(172.8%)
Net Cash from/(used) Operating Activities	14 627	5 880	(10 104)	(69.1%)	2 096	14.3%	1 489	25.3%	4 076	69.3%	(2 444)	(41.6%)	7 706	2 978.3%	(47.1%)
Cash Flow from Investing Activities															
Receipts	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 736)	(14 736)	(39)	.3%	-	-	-	-	(26)	.2%	(65)	.4%	-	-	(100.0%)
Capital assets	(14 736)	(14 736)	(39)	.3%	-	-	-	-	(26)	.2%	(65)	.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(14 486)	(14 736)	(39)	.3%	-	-	-	-	(26)	.2%	(65)	.4%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	875	(120)	(132)	(15.1%)	(131)	(14.9%)	(134)	111.7%	2 778	(2 314.7%)	2 381	(1 984.4%)	(124)	1 193.8%	(2 341.3%)
Repayment of borrowing	875	(120)	(132)	(15.1%)	(131)	(14.9%)	(134)	111.7%	2 778	(2 314.7%)	2 381	(1 984.4%)	(124)	1 193.8%	(2 341.3%)
Net Cash from/(used) Financing Activities	875	2 880	(132)	(15.1%)	(131)	(14.9%)	(134)	(4.7%)	2 778	96.4%	2 381	82.7%	(124)	1 193.8%	(2 341.3%)
Net Increase/(Decrease) in cash held	1 016	(5 976)	(10 275)	(1 011.8%)	1 965	193.5%	1 355	(22.7%)	6 828	(114.3%)	(127)	2.1%	7 582	(53.5%)	(9.9%)
Cash/cash equivalents at the year begin:	5 242	7 660	7 650	145.9%	(2 624)	(50.1%)	(659)	(8.6%)	695	9.1%	7 650	99.9%	83	(.9%)	742.5%
Cash/cash equivalents at the year end:	6 258	1 684	(2 624)	(41.9%)	(659)	(10.5%)	695	41.3%	7 523	446.8%	7 523	446.8%	7 665	430.5%	(1.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 647	52.2%	92	2.9%	76	2.4%	1 339	42.5%	3 154	74.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	84	7.7%	439	40.6%	47	4.4%	512	47.3%	1 083	25.6%	-	-	-	-
Total By Income Source	1 731	40.8%	531	12.5%	124	2.9%	1 851	43.7%	4 236	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 575	59.8%	444	16.8%	53	2.0%	565	21.4%	2 637	62.2%	-	-	-	-
Commercial	139	9.8%	76	5.4%	63	4.4%	1 136	80.4%	1 413	33.4%	-	-	-	-
Households	16	8.7%	12	6.2%	8	4.4%	150	80.6%	187	4.4%	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Customer Group	1 731	40.8%	531	12.5%	124	2.9%	1 851	43.7%	4 236	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S. I Mabaso	033 996 6001
Financial Manager	Mr Kunene Vusi	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	3 570 334	3 695 133	968 206	27.1%	955 234	26.8%	803 512	21.7%	1 054 497	28.5%	3 781 450	102.3%	860 963	102.0%	22.5%
Property rates	659 052	659 052	171 027	26.0%	170 727	25.9%	184 240	28.0%	160 402	24.3%	686 396	104.1%	140 022	101.4%	14.6%
Property rates - penalties and collection charges	39 231	39 231	5 927	15.1%	13 425	34.2%	6 175	15.7%	4 680	11.9%	30 207	77.0%	568	60.7%	723.7%
Service charges - electricity revenue	1 628 543	1 628 543	422 008	25.9%	395 056	24.3%	363 085	22.3%	385 984	23.7%	1 566 133	96.2%	338 578	97.8%	14.0%
Service charges - water revenue	391 288	391 288	110 462	28.2%	105 075	26.9%	122 158	31.2%	114 749	29.3%	452 443	115.6%	102 164	98.8%	12.3%
Service charges - sanitation revenue	126 582	126 582	32 539	25.7%	30 085	23.8%	34 171	27.0%	30 722	24.3%	127 516	100.7%	34 358	92.8%	(10.6%)
Service charges - refuse revenue	87 712	87 712	20 679	23.6%	20 409	23.3%	20 413	23.3%	19 023	21.7%	80 524	91.8%	19 916	116.3%	(4.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 024	37 200	5 416	15.5%	6 059	17.3%	5 674	15.3%	6 328	17.0%	23 477	63.1%	6 417	95.9%	(1.4%)
Interest earned - external investments	32 247	32 247	1 161	3.6%	20 208	62.7%	8 266	25.6%	23 571	73.1%	53 205	165.0%	21 390	160.2%	10.2%
Interest earned - outstanding debtors	60 057	60 057	15 791	26.3%	15 626	26.0%	18 608	31.0%	19 503	32.5%	69 529	115.8%	13 588	4 228.1%	43.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 670	19 371	2 468	16.8%	5 183	35.3%	2 128	11.0%	98 854	510.3%	108 634	560.8%	5 132	183.1%	1 826.1%
Licences and permits	83	83	29	34.6%	23	27.4%	15	18.7%	22	27.0%	89	107.6%	27	169.5%	(19.0%)
Agency services	599	599	104	17.4%	163	27.3%	112	18.7%	95	15.9%	475	79.3%	335	114.2%	(71.5%)
Transfers recognised - operational	415 372	535 077	169 201	40.7%	160 604	38.7%	19 486	3.6%	170 314	31.8%	519 605	97.1%	156 841	108.8%	8.6%
Other own revenue	73 455	71 671	10 973	14.9%	12 592	17.1%	18 914	26.4%	20 252	28.3%	62 732	87.5%	21 626	117.1%	(6.4%)
Gains on disposal of PPE	6 420	6 420	421	6.6%	(1)	-	66	1.0%	-	-	485	7.6%	-	33.9%	-
Operating Expenditure	3 500 014	3 722 129	886 833	25.3%	1 006 555	28.8%	771 814	20.7%	1 356 766	36.5%	4 021 968	108.1%	837 598	99.2%	62.0%
Employee related costs	855 886	851 448	197 254	23.0%	232 858	27.2%	202 500	23.8%	250 009	29.4%	882 620	103.7%	176 810	97.3%	41.4%
Remuneration of councillors	39 213	39 213	9 175	23.4%	9 117	23.3%	9 118	23.3%	7 190	18.3%	34 600	88.2%	9 761	102.0%	(26.3%)
Debt impairment	144 577	144 577	-	-	-	-	-	-	222 110	153.6%	222 110	153.6%	(103 132)	-	(315.4%)
Depreciation and asset impairment	259 229	259 229	61 223	23.6%	154 322	59.5%	115 555	44.6%	73 832	28.5%	404 932	156.2%	41 083	107.3%	79.7%
Finance charges	60 738	60 808	20 186	33.2%	6 849	11.3%	15 953	26.2%	21 663	35.6%	64 651	106.3%	21 966	100.5%	(1.4%)
Bulk purchases	1 479 522	1 545 173	472 192	31.9%	386 891	26.1%	317 853	20.6%	409 866	26.5%	1 586 802	102.7%	343 024	97.4%	19.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 195	28 695	4 793	23.7%	13 986	69.3%	5 610	19.6%	5 309	18.5%	29 698	103.5%	5 389	99.4%	(1.5%)
Transfers and grants	5 408	5 308	1 193	22.1%	1 193	22.1%	2 326	43.8%	6 860	129.2%	11 572	218.0%	1 109	88.1%	518.8%
Other expenditure	635 245	787 678	120 818	19.0%	201 034	31.6%	103 285	13.1%	359 896	45.7%	785 032	99.7%	341 580	132.7%	5.4%
Loss on disposal of PPE	-	-	-	-	305	-	(387)	-	32	-	(50)	-	9	-	252.6%
Surplus/(Deficit)	70 320	(26 996)	81 373		(51 321)		31 698		(302 269)		(240 518)		23 365		
Transfers recognised - capital	293 824	344 972	14 917	5.1%	96 713	32.9%	125 246	36.3%	119 582	34.7%	356 459	103.3%	147 473	57.7%	(18.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	364 144	317 976	96 290		45 392		156 944		(182 687)		115 940		170 838		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	364 144	317 976	96 290		45 392		156 944		(182 687)		115 940		170 838		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	364 144	317 976	96 290		45 392		156 944		(182 687)		115 940		170 838		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	364 144	317 976	96 290		45 392		156 944		(182 687)		115 940		170 838		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	597 754	704 976	46 978	7.9%	119 389	20.0%	173 441	24.6%	189 292	26.9%	529 099	75.1%	222 229	67.1%	(14.8%)
National Government	367 677	389 833	30 567	8.3%	67 136	18.3%	112 343	28.8%	79 871	20.5%	289 917	74.4%	109 371	49.5%	(27.0%)
Provincial Government	9 927	57 942	3 657	36.8%	21 646	218.1%	20 354	35.1%	21 675	37.4%	67 333	116.2%	34 712	183.2%	(37.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	94.4%	-
Transfers recognised - capital	377 604	447 775	34 224	9.1%	88 782	23.5%	132 697	29.6%	101 546	22.7%	357 250	79.8%	144 083	58.5%	(29.5%)
Borrowing	100 000	95 000	63	.1%	1 447	1.4%	655	.7%	14 568	15.3%	16 732	17.6%	2 292	98.6%	535.6%
Internally generated funds	120 150	162 201	12 691	10.6%	29 159	24.3%	40 089	24.7%	73 178	45.1%	155 117	95.6%	75 850	102.5%	(3.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Capital Expenditure Standard Classification	597 754	704 976	46 978	7.9%	119 389	20.0%	173 441	24.6%	189 292	26.9%	529 099	75.1%	222 229	67.1%	(14.8%)
Governance and Administration	6 100	56 204	653	10.7%	4 569	74.9%	24 985	44.5%	11 855	21.1%	42 062	74.8%	16 214	94.6%	(26.9%)
Executive & Council	-	11 302	-	-	1 260	-	4 691	41.5%	3 578	31.7%	9 529	84.3%	12 283	2 259.7%	(70.9%)
Budget & Treasury Office	850	39 679	-	-	2 751	323.6%	17 914	45.1%	(766)	(1.9%)	19 899	50.1%	102	2.3%	(850.9%)
Corporate Services	5 250	5 224	653	12.4%	559	10.6%	2 380	45.6%	9 043	173.1%	12 635	241.9%	3 829	69.8%	136.2%
Community and Public Safety	66 134	92 805	5 752	8.7%	21 668	32.8%	24 631	26.5%	42 961	46.3%	95 012	102.4%	38 826	432.6%	10.7%
Community & Social Services	19 771	44 437	1 019	5.2%	14 490	73.3%	14 293	32.2%	13 486	30.3%	43 288	97.4%	24 066	676.0%	(44.0%)
Sport And Recreation	43 313	43 146	4 733	10.9%	6 354	14.7%	9 710	22.5%	24 821	57.5%	45 618	105.7%	14 479	297.7%	71.4%
Public Safety	2 100	2 100	-	-	173	8.2%	242	11.5%	1 468	69.9%	1 883	89.7%	256	82.8%	472.7%
Housing	-	2 033	-	-	651	-	387	19.0%	2 188	107.6%	3 226	158.7%	25	-	8 638.0%
Health	950	1 090	-	-	-	-	-	-	997	91.5%	997	91.5%	-	-	(100.0%)
Economic and Environmental Services	220 219	243 220	23 495	10.7%	40 048	18.2%	70 478	29.0%	15 957	6.6%	149 978	61.7%	62 464	55.0%	(74.5%)
Planning and Development	14 500	35 961	3 821	26.4%	10 646	73.4%	4 332	12.0%	9 012	25.1%	27 810	77.3%	4 418	57.6%	104.0%
Road Transport	205 719	207 258	19 674	9.6%	29 403	14.3%	66 146	31.9%	6 945	3.4%	122 168	58.9%	58 046	54.7%	(88.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	305 301	307 003	15 810	5.2%	51 281	16.8%	51 450	16.8%	117 024	38.1%	235 566	76.7%	102 578	62.0%	14.1%
Electricity	214 780	218 090	5 626	2.6%	19 384	9.0%	31 927	14.6%	79 971	36.7%	136 907	62.8%	60 282	45.0%	32.7%
Water	25 992	34 338	4 513	17.4%	12 533	48.2%	11 899	34.7%	25 043	72.9%	53 989	157.2%	12 697	93.5%	97.2%
Waste Water Management	51 665	41 711	5 431	10.5%	15 948	30.9%	3 620	8.7%	7 051	16.9%	32 050	76.8%	26 368	96.2%	(73.3%)
Waste Management	12 864	12 864	240	1.9%	3 416	26.6%	4 004	31.1%	4 959	38.6%	12 620	98.1%	3 232	45.7%	53.4%
Other	-	5 743	1 268	-	1 822	-	1 896	33.0%	1 494	26.0%	6 481	112.8%	2 147	68.2%	(30.4%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	3 757 010	3 763 823	1 192 368	31.7%	995 033	26.5%	974 257	25.9%	763 161	20.3%	3 924 818	104.3%	754 094	103.5%	1.2%
Property rates, penalties and collection charges	665 330	698 283	162 921	24.5%	149 498	22.5%	138 181	19.8%	153 014	21.9%	603 615	86.4%	144 377	85.5%	6.0%
Service charges	2 122 418	2 149 927	626 492	29.5%	582 679	27.5%	536 314	24.9%	522 689	24.3%	2 268 175	105.5%	551 845	100.0%	(5.3%)
Other revenue	227 819	269 082	88 642	38.9%	80 584	35.4%	69 713	25.9%	62 438	23.2%	301 377	112.0%	40 851	333.1%	52.8%
Government - operating	415 372	330 731	201 976	48.6%	79 638	19.2%	103 889	31.4%	3 358	1.0%	388 860	117.6%	150	115.3%	2 138.7%
Government - capital	293 824	314 474	99 204	33.8%	84 334	28.7%	112 801	35.9%	5 644	1.8%	301 983	96.0%	-	83.7%	(100.0%)
Interest	32 247	1 325	13 132	40.7%	18 299	56.7%	13 358	1 008.0%	16 018	1 208.7%	60 808	4 588.3%	16 872	186.0%	(5.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 180 139)	(3 060 351)	(1 003 028)	31.5%	(865 272)	27.2%	(762 288)	24.9%	(768 089)	25.1%	(3 398 676)	111.1%	(697 502)	114.6%	10.1%
Suppliers and employees	(3 113 993)	(2 994 205)	(986 992)	31.7%	(847 821)	27.2%	(744 008)	24.8%	(743 786)	24.8%	(3 322 606)	111.0%	(674 428)	115.3%	10.3%
Finance charges	(60 738)	(60 738)	(14 844)	24.4%	(16 258)	26.8%	(15 953)	26.3%	(17 443)	28.7%	(64 498)	106.2%	(21 966)	87.4%	(20.6%)
Transfers and grants	(5 408)	(5 408)	(1 193)	22.1%	(1 193)	22.1%	(2 326)	43.0%	(6 860)	126.8%	(11 572)	214.0%	(1 109)	84.0%	518.8%
Net Cash from/(used) Operating Activities	576 871	703 471	189 340	32.8%	129 761	22.5%	211 969	30.1%	(4 927)	(.7%)	526 142	74.8%	56 592	67.0%	(108.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	195 341	23 900.6%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	195 341	3 385 913.4%	(100.0%)
Payments	(364 442)	(636 543)	(46 978)	12.9%	(119 389)	32.8%	(173 441)	27.2%	(202 881)	31.9%	(542 689)	85.3%	(198 185)	85.8%	2.4%
Capital assets	(364 442)	(636 543)	(46 978)	12.9%	(119 389)	32.8%	(173 441)	27.2%	(202 881)	31.9%	(542 689)	85.3%	(198 185)	85.8%	2.4%
Net Cash from/(used) Investing Activities	(364 442)	(636 543)	(46 978)	12.9%	(119 389)	32.8%	(173 441)	27.2%	(202 881)	31.9%	(542 689)	85.3%	(2 844)	112.3%	7 034.8%
Cash Flow from Financing Activities															
Receipts	100 000	100 000	1 523	1.5%	302	.3%	99 791	99.8%	909	.9%	102 524	102.5%	1 017	144.9%	(10.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	100 000	100.0%	-	-	100 000	100.0%	-	-	-
Increase (decrease) in consumer deposits	-	-	1 523	-	302	-	(209)	-	909	-	2 524	-	1 017	144.9%	(10.5%)
Payments	(42 691)	(42 691)	(10 819)	25.3%	(12 549)	29.4%	(12 466)	29.2%	(10 718)	25.1%	(46 552)	109.0%	(32 489)	125.1%	(67.0%)
Repayment of borrowing	(42 691)	(42 691)	(10 819)	25.3%	(12 549)	29.4%	(12 466)	29.2%	(10 718)	25.1%	(46 552)	109.0%	(32 489)	125.1%	(67.0%)
Net Cash from/(used) Financing Activities	57 309	57 309	(9 296)	(16.2%)	(12 247)	(21.4%)	87 324	152.4%	(9 809)	(17.1%)	55 972	97.7%	(31 472)	123.3%	(68.8%)
Net Increase/(Decrease) in cash held	269 738	124 237	133 065	49.3%	(1 875)	(.7%)	125 853	101.3%	(217 617)	(175.2%)	39 426	31.7%	22 276	21.3%	(1 076.9%)
Cash/cash equivalents at the year begin:	898 552	898 552	827 273	92.1%	960 339	106.9%	958 463	106.7%	1 084 316	120.7%	827 273	92.1%	149 923	9.7%	623.2%
Cash/cash equivalents at the year end:	1 168 290	1 022 789	960 339	82.2%	958 463	82.0%	1 084 316	106.0%	866 699	84.7%	866 699	84.7%	172 199	13.7%	403.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 655	9.4%	30 548	5.9%	20 543	4.0%	418 741	80.8%	518 487	27.8%	-	-	162 930	31.0%
Trade and Other Receivables from Exchange Transactions - Electricity	147 915	45.6%	70 859	21.8%	18 818	5.8%	86 929	26.8%	324 522	17.4%	-	-	33 257	10.0%
Receivables from Non-exchange Transactions - Property Rates	56 070	15.7%	26 631	7.5%	17 567	4.9%	256 421	71.9%	356 690	19.2%	-	-	120 357	33.0%
Receivables from Exchange Transactions - Waste Water Management	11 707	10.0%	6 310	5.4%	3 603	3.1%	96 026	81.6%	117 646	6.3%	-	-	46 050	39.0%
Receivables from Exchange Transactions - Waste Management	6 614	10.4%	3 290	5.2%	1 726	2.7%	52 111	81.8%	63 741	3.4%	-	-	26 579	41.0%
Receivables from Exchange Transactions - Property Rental Debtors	595	2.0%	526	1.8%	510	1.7%	28 060	94.5%	29 692	1.6%	-	-	18 630	62.0%
Interest on Arrear Debtor Accounts	8 690	2.8%	8 864	2.9%	7 975	2.6%	284 470	91.8%	310 000	16.6%	-	-	171 965	55.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(44)	-	9 340	6.6%	1 235	.9%	130 955	92.6%	141 485	7.6%	-	-	23 137	16.0%
Total By Income Source	280 203	15.0%	156 369	8.4%	71 977	3.9%	1 353 713	72.7%	1 862 262	100.0%	-	-	602 904	32.0%
Debtors Age Analysis By Customer Group														
Organs of State	24 310	16.8%	19 347	13.3%	6 403	4.4%	95 007	65.5%	145 067	7.8%	-	-	53 690	37.0%
Commercial	136 555	34.5%	71 699	18.1%	20 918	5.3%	166 927	42.1%	396 099	21.3%	-	-	75 553	19.0%
Households	110 619	9.6%	60 433	5.2%	35 056	3.0%	946 726	82.1%	1 152 834	61.9%	-	-	392 469	34.0%
Other	8 718	5.2%	4 890	2.9%	9 601	5.7%	145 054	86.2%	168 263	9.0%	-	-	81 192	48.0%
Total By Customer Group	280 203	15.0%	156 369	8.4%	71 977	3.9%	1 353 713	72.7%	1 862 262	100.0%	-	-	602 904	32.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	160 039	100.0%	-	-	-	-	-	-	160 039	28.9%
Bulk Water	39 915	100.0%	-	-	-	-	-	-	39 915	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	39 653	100.0%	-	-	-	-	-	-	39 653	7.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	97 444	96.4%	3 070	3.0%	522	.5%	36	-	101 072	18.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	213 167	100.0%	-	-	-	-	-	-	213 167	38.5%
Total	550 217	99.3%	3 070	.6%	522	.1%	36	-	553 846	100.0%

Contact Details

Municipal Manager	Mr Mxolisi Nkosi	033 392 2002
Financial Manager	Mrs Nelisiwe Mvelase Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	70 018	68 177	20 222	28.9%	20 113	28.7%	16 628	24.4%	8 998	13.2%	65 960	96.7%	5 070	200.4%	77.5%
Property rates	16 406	10 807	2 702	16.5%	2 701	16.5%	2 814	26.0%	3 446	31.9%	11 663	107.9%	1 912	147.0%	80.2%
Property rates - penalties and collection charges	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	832	832	169	20.3%	178	21.3%	214	25.7%	300	36.1%	861	103.5%	148	53.7%	102.6%
Interest earned - outstanding debtors	157	1 200	158	100.9%	400	255.1%	220	18.4%	369	30.8%	1 147	95.6%	-	7.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	90	90	-	-	-	-	2	2.3%	-	-	2	2.3%	-	16.2%	-
Licences and permits	3 311	4 260	901	27.2%	895	27.0%	1 162	27.3%	980	23.0%	3 938	92.4%	862	177.2%	13.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 971	50 742	16 171	33.0%	15 245	31.1%	12 186	24.0%	3 775	7.4%	47 377	93.4%	2 104	216.4%	79.4%
Other own revenue	219	245	121	55.0%	694	316.6%	30	12.1%	128	52.2%	972	396.4%	43	181.4%	197.4%
Gains on disposal of PPE	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	50 944	65 153	10 334	20.3%	10 733	21.1%	12 395	19.0%	18 881	29.0%	52 343	80.3%	10 311	160.1%	83.1%
Employee related costs	21 969	21 969	4 156	18.9%	4 724	21.5%	4 024	18.3%	3 934	17.9%	16 838	76.6%	3 259	137.2%	20.7%
Remuneration of councillors	4 752	4 752	1 003	21.1%	1 003	21.1%	1 007	21.2%	1 478	31.1%	4 492	94.5%	726	(155.2%)	103.7%
Debt impairment	-	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 542	4 542	-	-	-	-	-	-	-	-	-	-	-	16.8%	-
Finance charges	127	-	-	-	-	-	-	-	-	-	-	-	-	106.2%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	300	300	-	-	-	-	-	-	-	-	-	-	-	143.9%	-
Transfers and grants	4 738	-	-	-	-	-	2 327	-	7 507	-	9 834	-	2 737	-	174.3%
Other expenditure	16 517	32 790	5 175	31.3%	5 005	30.3%	5 037	15.4%	5 961	18.2%	21 178	64.6%	3 590	151.7%	66.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 073	3 024	9 887		9 380		4 233		(9 883)		13 618		(5 242)		
Transfers recognised - capital	16 251	16 251	3 914	24.1%	1 825	11.2%	14 294	88.0%	9 860	60.7%	29 893	183.9%	17 983	156.2%	(45.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 324	19 275	13 801		11 205		18 527		(23)		43 511		12 741		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 324	19 275	13 801		11 205		18 527		(23)		43 511		12 741		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 324	19 275	13 801		11 205		18 527		(23)		43 511		12 741		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 324	19 275	13 801		11 205		18 527		(23)		43 511		12 741		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	20 720	36 122	3 914	18.9%	2 240	10.8%	2 043	5.7%	9 968	27.6%	18 165	50.3%	6 238	103.8%	59.8%
National Government	16 251	32 502	3 914	24.1%	2 240	13.8%	2 043	6.3%	6 260	19.3%	14 457	44.5%	6 238	103.8%	.4%
Provincial Government	-	-	-	-	-	-	-	-	3 708	-	3 708	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	3 620	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 251	36 122	3 914	24.1%	2 240	13.8%	2 043	5.7%	9 968	27.6%	18 165	50.3%	6 238	103.8%	59.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 469	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 720	36 122	3 914	18.9%	2 240	10.8%	2 043	5.7%	9 968	27.6%	18 165	50.3%	6 238	103.8%	59.8%
Governance and Administration	500	-	3 914	782.7%	2 240	448.0%	2 043	-	9 968	-	18 165	-	6 238	998.7%	59.8%
Executive & Council	370	-	3 914	1 057.7%	2 240	605.3%	2 043	-	9 968	-	18 165	-	6 238	-	59.8%
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	480	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	480	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 140	36 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	36 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	86 237	84 428	22 877	26.5%	18 032	20.9%	29 227	34.6%	6 522	7.7%	76 657	90.8%	10 178	68.0%	(35.9%)
Property rates, penalties and collection charges	16 406	10 807	1 357	8.3%	1 035	6.3%	1 118	10.3%	970	9.0%	4 480	41.5%	750	73.0%	29.3%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 620	4 595	1 022	28.2%	1 174	32.4%	1 193	26.0%	1 108	24.1%	4 497	97.9%	911	543.9%	21.6%
Government - operating	48 971	50 742	16 171	33.0%	15 245	31.1%	12 186	24.0%	3 775	7.4%	47 377	93.4%	2 130	33.3%	77.2%
Government - capital	16 251	16 251	4 000	24.6%	-	-	14 294	88.0%	-	-	18 294	112.6%	6 238	102.1%	(100.0%)
Interest	989	2 032	327	33.1%	577	58.4%	434	21.4%	669	32.9%	2 009	98.8%	148	98.7%	351.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 945)	(65 153)	(10 334)	20.3%	(10 733)	21.1%	(12 395)	19.0%	(21 362)	32.8%	(54 824)	84.1%	(11 001)	126.4%	94.2%
Suppliers and employees	(46 080)	(65 153)	(10 334)	22.4%	(10 733)	23.3%	(10 068)	15.5%	(11 374)	17.5%	(42 509)	65.2%	(7 574)	90.8%	50.2%
Finance charges	(127)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 738)	-	-	-	-	-	(2 327)	-	(9 988)	-	(12 315)	-	(3 427)	-	191.5%
Net Cash from/(used) Operating Activities	35 292	19 275	12 542	35.5%	7 299	20.7%	16 832	87.3%	(14 840)	(77.0%)	21 834	113.3%	(823)	(75.1%)	1 702.2%
Cash Flow from Investing Activities															
Receipts	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 720)	(16 251)	(3 914)	18.9%	(2 240)	10.8%	(2 043)	12.6%	(9 860)	60.7%	(18 057)	111.1%	(3 133)	56.3%	214.8%
Capital assets	(20 720)	(16 251)	(3 914)	18.9%	(2 240)	10.8%	(2 043)	12.6%	(9 860)	60.7%	(18 057)	111.1%	(3 133)	56.3%	214.8%
Net Cash from/(used) Investing Activities	(20 700)	(16 251)	(3 914)	18.9%	(2 240)	10.8%	(2 043)	12.6%	(9 860)	60.7%	(18 057)	111.1%	(3 133)	137.2%	214.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 592	3 024	8 629	59.1%	5 059	34.7%	14 789	489.0%	(24 700)	(816.7%)	3 777	124.9%	(3 956)	(187.5%)	524.4%
Cash/cash equivalents at the year begin:	22 377	22 377	16 501	73.7%	25 130	112.3%	30 189	134.9%	44 978	201.0%	16 501	73.7%	(529)	35.4%	(8 599.5%)
Cash/cash equivalents at the year end:	36 968	25 401	25 130	68.0%	30 189	81.7%	44 978	177.1%	20 278	79.8%	20 278	79.8%	(4 485)	(7.8%)	(552.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 566	13.4%	700	6.0%	669	5.7%	8 786	75.0%	11 722	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 566	13.4%	700	6.0%	669	5.7%	8 786	75.0%	11 722	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	227	16.8%	20	1.5%	95	7.0%	1 005	74.6%	1 346	11.5%	-	-	-	-
Commercial	637	12.1%	349	6.6%	272	5.2%	4 007	76.1%	5 266	44.9%	-	-	-	-
Households	342	14.9%	147	6.4%	118	5.1%	1 692	73.6%	2 299	19.6%	-	-	-	-
Other	359	12.8%	185	6.6%	184	6.6%	2 082	74.1%	2 811	24.0%	-	-	-	-
Total By Customer Group	1 566	13.4%	700	6.0%	669	5.7%	8 786	75.0%	11 722	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 491	100.0%	0	-	(0)	-	(0)	-	1 491	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 491	100.0%	0	-	(0)	-	(0)	-	1 491	100.0%

Contact Details

Municipal Manager	Mr D A Pillay	031 785 9307
Financial Manager	Mr M Chandulal	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	62 454	68 120	26 586	42.6%	18 305	29.3%	15 503	22.8%	5 635	8.3%	66 029	96.9%	12 018	113.3%	(53.1%)
Property rates	9 752	9 952	6 407	65.7%	1 389	14.2%	1 334	13.4%	992	10.0%	10 123	101.7%	814	103.4%	21.9%
Property rates - penalties and collection charges	450	550	149	33.1%	160	35.7%	199	36.1%	529	96.2%	1 037	188.6%	439	171.7%	20.6%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	400	400	107	26.7%	106	26.6%	106	26.6%	106	26.6%	426	106.5%	100	96.7%	6.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 114	4 765	656	58.9%	637	57.1%	902	18.9%	1 504	31.6%	3 699	77.6%	1 296	69.8%	16.1%
Interest earned - external investments	1 800	3 000	588	32.7%	705	39.2%	706	23.5%	850	28.3%	2 848	94.9%	568	112.3%	49.6%
Interest earned - outstanding debtors	120	128	34	28.4%	34	27.9%	17	13.6%	19	14.8%	104	81.1%	31	105.2%	(39.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	253	53	4	1.6%	0	.1%	4	8.4%	6	11.5%	15	28.2%	12	67.5%	(48.6%)
Licences and permits	641	401	107	16.8%	70	10.9%	85	21.1%	80	19.9%	342	85.3%	104	111.5%	(23.7%)
Agency services	517	517	125	24.1%	119	23.1%	168	32.4%	114	22.0%	525	101.6%	110	104.8%	3.6%
Transfers recognised - operational	46 918	46 813	18 259	38.9%	14 993	32.0%	11 497	24.6%	1 345	2.9%	46 093	98.5%	8 439	121.4%	(84.1%)
Other own revenue	490	1 541	150	30.6%	92	18.8%	485	31.5%	90	5.9%	817	53.0%	105	122.4%	(14.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	66 257	74 609	16 040	24.2%	16 332	24.6%	16 185	21.7%	16 953	22.7%	65 509	87.8%	16 894	84.4%	.3%
Employee related costs	31 027	29 418	6 249	20.1%	7 607	24.5%	6 644	22.6%	6 917	23.5%	27 416	93.2%	5 919	91.0%	16.9%
Remuneration of councillors	4 214	4 214	937	22.2%	937	22.2%	1 104	26.2%	1 035	24.6%	4 013	95.2%	937	95.1%	10.5%
Debt impairment	500	500	-	-	-	-	900	180.0%	-	-	900	180.0%	-	-	-
Depreciation and asset impairment	6 149	7 181	1 365	22.2%	1 669	27.1%	1 591	22.2%	1 591	22.2%	6 215	86.6%	1 150	81.7%	38.3%
Finance charges	104	104	15	14.7%	16	15.5%	42	40.3%	18	16.8%	91	87.4%	17	89.5%	4.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 728	6 335	1 537	26.8%	973	17.0%	1 477	23.3%	1 295	20.4%	5 282	83.4%	1 556	90.3%	(16.8%)
Transfers and grants	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 735	26 056	5 938	33.5%	5 130	28.9%	4 427	17.0%	6 097	23.4%	21 592	82.9%	7 314	79.9%	(16.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 803)	(6 489)	10 546		1 974		(682)		(11 317)		520		(4 876)		
Transfers recognised - capital	18 868	31 200	7 307	38.7%	10 626	56.3%	2 848	9.1%	4 056	13.0%	24 836	79.6%	-	32.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 065	24 711	17 853		12 599		2 165		(7 262)		25 356		(4 876)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 065	24 711	17 853		12 599		2 165		(7 262)		25 356		(4 876)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 065	24 711	17 853		12 599		2 165		(7 262)		25 356		(4 876)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 065	24 711	17 853		12 599		2 165		(7 262)		25 356		(4 876)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	21 499	34 091	7 657	35.6%	9 263	43.1%	3 189	9.4%	7 015	20.6%	27 123	79.6%	6 001	50.8%	16.9%
National Government	16 618	17 725	3 864	23.2%	4 443	26.7%	2 578	14.5%	6 212	35.0%	17 097	96.5%	4 082	78.2%	52.2%
Provincial Government	2 250	-	-	-	3 662	162.8%	9	-	379	-	4 050	-	1 556	34.6%	(75.6%)
District Municipality	-	-	-	-	-	-	-	-	23	-	23	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Transfers recognised - capital	18 868	17 725	3 864	20.5%	8 105	43.0%	2 587	14.6%	6 614	37.3%	21 170	119.4%	5 641	62.4%	17.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 631	15 929	3 759	142.9%	1 158	44.0%	581	3.6%	305	1.9%	5 803	36.4%	360	21.2%	(15.1%)
Public contributions and donations	-	437	34	-	-	-	21	4.8%	95	21.8%	150	34.3%	-	95.9%	(100.0%)
Capital Expenditure Standard Classification	21 499	34 091	7 657	35.6%	9 263	43.1%	3 189	9.4%	7 015	20.6%	27 123	79.6%	6 001	50.8%	16.9%
Governance and Administration	52	751	1	2.9%	30	58.2%	40	5.4%	257	34.2%	329	43.8%	18	67.4%	1 323.4%
Executive & Council	-	250	-	-	-	-	2	.7%	48	19.4%	50	20.0%	7	37.4%	555.1%
Budget & Treasury Office	35	60	-	-	21	61.4%	21	35.0%	20	33.3%	62	104.1%	10	91.0%	105.6%
Corporate Services	17	441	1	8.7%	9	51.6%	18	4.0%	189	42.8%	216	49.1%	1	89.1%	20 005.5%
Community and Public Safety	2 414	9 775	2 942	121.9%	5 268	218.2%	9	.1%	809	8.3%	9 028	92.4%	2 627	48.1%	(69.2%)
Community & Social Services	15	1 283	526	3 507.4%	589	3 929.5%	9	.7%	367	28.6%	1 491	116.3%	418	158.3%	(12.1%)
Sport And Recreation	2 300	104	43	1.8%	-	-	-	-	-	-	43	41.1%	552	93.3%	(100.0%)
Public Safety	99	8 389	2 373	2 397.3%	4 678	4 725.4%	-	-	442	5.3%	7 494	89.3%	1 657	32.2%	(73.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 033	22 137	3 561	18.7%	3 965	20.8%	3 140	14.2%	5 948	26.9%	16 614	75.0%	3 356	52.1%	77.2%
Planning and Development	215	247	-	-	10	4.6%	19	7.9%	36	14.4%	65	26.3%	12	59.1%	207.7%
Road Transport	18 818	21 890	3 561	18.9%	3 955	21.0%	3 120	14.3%	5 913	27.0%	16 549	75.6%	3 345	52.1%	76.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 428	1 153	-	-	-	-	-	-	-	1 153	80.7%	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 428	1 153	-	-	-	-	-	-	-	1 153	80.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	79 198	77 586	29 089	36.7%	23 295	29.4%	18 296	23.6%	16 186	20.9%	86 866	112.0%	7 771	99.4%	108.3%
Property rates, penalties and collection charges	8 166	6 502	4 281	52.4%	1 459	17.9%	1 571	24.2%	1 164	17.9%	8 475	130.3%	1 117	116.1%	4.2%
Service charges	320	400	107	33.6%	122	38.0%	137	34.3%	100	25.0%	466	116.5%	108	123.2%	(7.0%)
Other revenue	3 130	4 714	1 041	33.2%	635	20.3%	2 151	45.6%	3 234	68.6%	7 061	149.8%	969	442.4%	233.7%
Government - operating	46 917	46 444	18 259	38.9%	14 787	31.5%	11 893	25.6%	3 986	8.6%	48 924	105.3%	776	72.3%	413.9%
Government - capital	18 865	17 725	4 834	25.6%	5 593	29.6%	1 829	10.3%	6 852	38.7%	19 108	107.8%	4 233	49.1%	61.9%
Interest	1 800	1 800	568	31.6%	701	38.9%	714	39.7%	850	47.2%	2 832	157.4%	568	118.2%	49.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 866)	(57 866)	(25 347)	43.8%	(14 194)	24.5%	(16 581)	28.7%	(9 440)	16.3%	(65 561)	113.3%	936	266.6%	(1 108.1%)
Suppliers and employees	(56 992)	(56 992)	(25 331)	44.4%	(14 177)	24.9%	(16 568)	29.1%	(9 433)	16.6%	(65 509)	114.9%	953	266.4%	(1 089.5%)
Finance charges	(114)	(114)	(15)	13.4%	(16)	14.2%	(13)	11.6%	(7)	6.4%	(52)	45.6%	(17)	-	(56.6%)
Transfers and grants	(760)	(760)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 332	19 720	3 743	17.5%	9 102	42.7%	1 715	8.7%	6 746	34.2%	21 305	108.0%	8 707	26.2%	(22.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 499)	(34 091)	(7 657)	35.6%	(9 334)	43.4%	(1 641)	4.8%	(6 496)	19.1%	(25 127)	73.7%	(8 283)	68.6%	(21.6%)
Capital assets	(21 499)	(34 091)	(7 657)	35.6%	(9 334)	43.4%	(1 641)	4.8%	(6 496)	19.1%	(25 127)	73.7%	(8 283)	68.6%	(21.6%)
Net Cash from/(used) Investing Activities	(21 499)	(34 091)	(7 657)	35.6%	(9 334)	43.4%	(1 641)	4.8%	(6 496)	19.1%	(25 127)	73.7%	(8 283)	59.7%	(21.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(140)	(140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(140)	(140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(140)	(140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(307)	(14 512)	(3 914)	1 275.0%	(232)	75.6%	74	(.5%)	250	(1.7%)	(3 822)	26.3%	425	(3.9%)	(41.1%)
Cash/cash equivalents at the year begin:	74 680	45 674	5 020	6.7%	1 106	1.5%	874	1.9%	948	2.1%	5 020	11.0%	(800)	1.9%	(218.5%)
Cash/cash equivalents at the year end:	74 373	31 162	1 106	1.5%	874	1.2%	948	3.0%	1 198	3.8%	1 198	3.8%	(375)	(.5%)	(419.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	248	2.9%	774	8.9%	235	2.7%	7 398	85.5%	8 654	92.2%	-	-	2 637	30.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	47	15.0%	23	7.1%	20	6.3%	226	71.6%	316	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	14.0%	15	3.6%	17	4.1%	326	78.4%	416	4.4%	-	-	-	-
Total By Income Source	353	3.8%	811	8.6%	271	2.9%	7 950	84.7%	9 386	100.0%	-	-	2 637	28.0%
Debtors Age Analysis By Customer Group														
Organs of State	187	10.8%	16	.9%	23	1.3%	1 497	86.9%	1 722	18.4%	-	-	-	-
Commercial	39	2.9%	171	12.6%	40	2.9%	1 102	81.6%	1 351	14.4%	-	-	-	-
Households	116	3.3%	414	11.8%	136	3.9%	2 825	80.9%	3 491	37.2%	-	-	2 637	75.0%
Other	12	.4%	211	7.5%	73	2.6%	2 526	89.5%	2 821	30.1%	-	-	-	-
Total By Customer Group	353	3.8%	811	8.6%	271	2.9%	7 950	84.7%	9 386	100.0%	-	-	2 637	28.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	ES Sithole	033 212 2155
Financial Manager	Ms H Osman	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	548 479	532 539	179 821	32.8%	161 046	29.4%	140 001	26.3%	32 905	6.2%	513 773	96.5%	35 251	97.0%	(6.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	99 459	99 459	30 345	30.5%	25 390	25.5%	25 096	25.2%	14 264	14.3%	95 094	95.6%	22 511	142.4%	(36.6%)
Service charges - sanitation revenue	7 832	7 832	2 064	26.3%	3 019	38.6%	2 599	33.2%	(143)	(1.8%)	7 539	96.3%	1 971	169.0%	(107.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	320	320	47	14.7%	79	24.6%	59	18.3%	63	19.8%	248	77.5%	59	-	6.4%
Interest earned - external investments	15 310	9 360	1 368	8.9%	2 425	15.8%	2 576	27.5%	5 492	58.7%	11 861	126.7%	3 083	100.9%	78.2%
Interest earned - outstanding debtors	8 000	4 800	4 189	52.4%	1 881	23.5%	5 153	107.4%	4 039	84.1%	15 262	318.0%	7 060	106.3%	(42.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	390 746	390 746	141 499	36.2%	127 709	32.7%	102 220	26.2%	8 253	2.1%	379 681	97.2%	0	89.3%	10 189 035.8%
Other own revenue	26 812	20 022	309	1.2%	543	2.0%	2 299	11.5%	937	4.7%	4 088	20.4%	567	26.6%	65.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	563 718	566 781	103 002	18.3%	156 529	27.8%	111 009	19.6%	301 922	53.3%	672 463	118.6%	105 241	89.7%	186.9%
Employee related costs	198 840	183 115	37 341	18.8%	44 460	22.4%	60 511	33.0%	27 695	15.1%	170 007	92.8%	37 716	100.3%	(26.6%)
Remuneration of councillors	14 878	11 684	2 494	16.8%	2 396	16.1%	2 574	22.0%	3 385	29.0%	10 850	92.9%	2 471	73.0%	37.0%
Debt impairment	17 414	35 784	4 353	25.0%	4 353	25.0%	-	-	144 388	403.5%	153 095	427.8%	-	-	(100.0%)
Depreciation and asset impairment	45 391	45 391	259	.6%	27 467	60.5%	259	.6%	53 648	118.2%	81 633	179.8%	7 899	80.7%	579.2%
Finance charges	5 300	1 200	1 492	28.2%	-	-	222	18.5%	1	.1%	1 715	142.9%	-	65.4%	(100.0%)
Bulk purchases	71 925	76 424	19 160	26.6%	18 080	25.1%	19 360	25.3%	19 240	25.2%	75 839	99.2%	17 781	108.7%	8.2%
Other Materials	1 200	672	2 257	188.1%	(2 289)	(190.8%)	381	56.7%	-	-	349	51.9%	4	8.0%	(100.0%)
Contracted services	51 865	61 863	19 646	37.9%	16 282	31.4%	23 772	38.4%	16 691	27.0%	76 392	123.5%	11 501	113.6%	45.1%
Transfers and grants	48 992	28 690	-	-	15 547	31.7%	-	-	514	1.8%	16 060	56.0%	-	-	(100.0%)
Other expenditure	107 912	121 958	15 999	14.8%	30 233	28.0%	3 929	3.2%	36 361	29.8%	86 521	70.9%	27 870	104.7%	30.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 239)	(34 242)	76 819		4 517		28 992		(269 017)		(158 690)		(69 990)		
Transfers recognised - capital	139 097	-	32 980	23.7%	30 585	22.0%	64 713	-	-	-	128 278	-	8 125	102.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 858	(34 242)	109 799		35 102		93 705		(269 017)		(30 412)		(61 865)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	123 858	(34 242)	109 799		35 102		93 705		(269 017)		(30 412)		(61 865)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 858	(34 242)	109 799		35 102		93 705		(269 017)		(30 412)		(61 865)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 858	(34 242)	109 799		35 102		93 705		(269 017)		(30 412)		(61 865)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	246 108	209 159	111 412	45.3%	81 847	33.3%	64 151	30.7%	61 951	29.6%	319 361	152.7%	68 794	63.0%	(9.9%)
National Government	109 993	109 993	102 939	93.6%	74 644	67.9%	60 724	55.2%	58 939	53.6%	297 245	270.2%	59 435	224.2%	(.8%)
Provincial Government	29 104	6 104	-	-	-	-	3 427	56.1%	2 939	48.2%	6 367	104.3%	9 289	20.0%	(68.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	7 204	-	-	-	-	-	7 204	-	70	-	(100.0%)
Transfers recognised - capital	139 097	116 097	102 939	74.0%	81 847	58.8%	64 151	55.3%	61 878	53.3%	310 815	267.7%	68 794	143.9%	(10.1%)
Borrowing	57 736	80 469	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 275	12 593	8 473	17.2%	-	-	-	-	73	.6%	8 546	67.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	246 108	209 159	111 412	45.3%	81 847	33.3%	64 151	30.7%	61 951	29.6%	319 361	152.7%	68 794	63.0%	(9.9%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	736	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	736	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	246 108	204 859	111 412	45.3%	81 847	33.3%	64 151	31.3%	61 951	30.2%	319 361	155.9%	68 058	62.2%	(9.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	246 108	204 859	111 412	45.3%	61 129	24.8%	64 151	31.3%	61 951	30.2%	298 643	145.8%	64 180	52.0%	(3.5%)
Waste Water Management	-	-	-	-	20 718	-	-	-	-	-	20 718	-	3 878	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	4 300	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	597 163	571 469	307 018	51.4%	218 518	36.6%	198 400	34.7%	82 955	14.5%	806 891	141.2%	58 940	117.3%	40.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	56 670	59 826	18 044	31.8%	22 204	39.2%	23 565	39.4%	23 862	39.9%	87 674	146.5%	20 056	132.2%	19.0%
Other revenue	2 650	-	29 188	1 101.4%	50 343	1 899.7%	50 950	-	56 843	-	187 324	-	36 770	-	54.6%
Government - operating	390 746	390 746	148 705	38.1%	123 266	31.5%	105 090	26.9%	270	.1%	377 331	96.6%	-	100.0%	(100.0%)
Government - capital	139 097	116 097	108 930	78.3%	20 411	14.7%	17 152	14.8%	-	-	146 493	126.2%	-	103.8%	-
Interest	8 000	4 800	2 152	26.9%	2 294	28.7%	1 643	34.2%	1 980	41.3%	8 069	168.1%	2 115	32.6%	(6.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(506 212)	(485 606)	(122 147)	24.1%	(219 507)	43.4%	(224 310)	46.2%	(170 193)	35.0%	(736 157)	151.6%	(217 450)	177.3%	(21.7%)
Suppliers and employees	(500 912)	(484 406)	(122 122)	24.4%	(219 484)	43.8%	(224 290)	46.3%	(170 167)	35.1%	(736 063)	152.0%	(217 432)	177.3%	(21.7%)
Finance charges	(5 300)	(1 200)	(25)	.5%	(22)	.4%	(20)	1.7%	(26)	2.2%	(94)	7.8%	(17)	154.0%	52.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	90 951	85 863	184 871	203.3%	(988)	(1.1%)	(25 910)	(30.2%)	(87 238)	(101.6%)	70 734	82.4%	(158 509)	(21.0%)	(45.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	470	-	470	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	470	-	470	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(246 108)	(209 159)	(45 408)	18.5%	(51 497)	20.9%	(25 911)	12.4%	(52 145)	24.9%	(174 961)	83.6%	(60 247)	58.4%	(13.4%)
Capital assets	(246 108)	(209 159)	(45 408)	18.5%	(51 497)	20.9%	(25 911)	12.4%	(52 145)	24.9%	(174 961)	83.6%	(60 247)	58.4%	(13.4%)
Net Cash from/(used) Investing Activities	(246 108)	(209 159)	(45 408)	18.5%	(51 497)	20.9%	(25 911)	12.4%	(51 675)	24.7%	(174 491)	83.4%	(60 247)	54.2%	(14.2%)
Cash Flow from Financing Activities															
Receipts	58 009	80 742	-	-	-	-	36 378	45.1%	43 161	53.5%	79 539	98.5%	-	56.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	57 736	80 469	-	-	-	-	36 378	45.2%	43 161	53.6%	79 539	98.8%	-	56.0%	(100.0%)
Increase (decrease) in consumer deposits	273	273	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 292)	(10 292)	(2 437)	23.7%	-	-	-	-	-	-	(2 437)	23.7%	-	168.8%	-
Repayment of borrowing	(10 292)	(10 292)	(2 437)	23.7%	-	-	-	-	-	-	(2 437)	23.7%	-	168.8%	-
Net Cash from/(used) Financing Activities	47 717	70 450	(2 437)	(5.1%)	-	-	36 378	51.6%	43 161	61.3%	77 102	109.4%	-	54.6%	(100.0%)
Net Increase/(Decrease) in cash held	(107 440)	(52 846)	137 026	(127.5%)	(52 485)	48.9%	(15 444)	29.2%	(95 752)	181.2%	(26 655)	50.4%	(218 756)	389.3%	(56.2%)
Cash/cash equivalents at the year begin:	119 240	201 533	205 274	172.2%	342 300	287.1%	289 815	143.8%	274 371	136.1%	205 274	101.9%	213 856	80.7%	28.3%
Cash/cash equivalents at the year end:	11 800	148 687	342 300	2 900.8%	289 815	2 456.1%	274 371	184.5%	178 619	120.1%	178 619	120.1%	(4 900)	(3.3%)	(3 745.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 022	5.5%	9 281	2.1%	7 531	1.7%	409 868	90.7%	451 701	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	25 022	5.5%	9 281	2.1%	7 531	1.7%	409 868	90.7%	451 701	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 467	5.7%	482	1.1%	122	.3%	40 209	92.9%	43 279	9.6%	-	-	-	-
Commercial	1 776	11.1%	617	3.8%	1 857	11.6%	11 815	73.5%	16 065	3.6%	-	-	-	-
Households	15 057	4.4%	6 777	2.0%	4 600	1.3%	317 531	92.3%	343 964	76.1%	-	-	-	-
Other	5 722	11.8%	1 405	2.9%	951	2.0%	40 313	83.3%	48 392	10.7%	-	-	-	-
Total By Customer Group	25 022	5.5%	9 281	2.1%	7 531	1.7%	409 868	90.7%	451 701	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 884	52.2%	438	2.9%	887	5.9%	5 908	39.1%	15 117	100.0%
Total	7 884	52.2%	438	2.9%	887	5.9%	5 908	39.1%	15 117	100.0%

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6763
Financial Manager	Mr NF Mchunu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMNAMBITHI/LADYSMITH (KZN232)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	613 922	586 600	191 632	31.2%	138 198	22.5%	135 461	23.1%	92 074	15.7%	557 365	95.0%	67 214	90.0%	37.0%
Property rates	132 675	130 454	50 512	38.1%	29 517	22.2%	30 173	23.1%	17 412	13.3%	127 613	97.8%	(63)	104.0%	(27 944.9%)
Property rates - penalties and collection charges	7 317	11 681	1 200	16.4%	1 597	21.8%	2 824	24.2%	321	2.7%	5 942	50.9%	1 862	96.2%	(82.8%)
Service charges - electricity revenue	252 987	249 113	73 484	29.0%	55 746	22.0%	56 099	22.5%	60 943	24.5%	246 271	98.9%	58 553	96.2%	4.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	18 532	19 324	5 411	29.2%	2 607	14.1%	4 953	25.6%	3 655	18.9%	16 625	86.0%	(238)	59.6%	(1 637.7%)
Service charges - other	497	352	135	27.1%	94	18.8%	87	24.8%	78	22.3%	394	111.9%	120	91.6%	(34.8%)
Rental of facilities and equipment	2 481	589	76	3.1%	177	7.1%	115	19.6%	110	18.7%	479	81.3%	123	55.4%	(10.6%)
Interest earned - external investments	9 000	7 000	-	-	-	-	4 401	62.9%	4 033	57.6%	8 434	120.5%	-	-	(100.0%)
Interest earned - outstanding debtors	10 292	1 801	2 165	21.0%	1 907	18.5%	(1 946)	(108.0%)	196	10.9%	2 322	128.9%	1 186	61.4%	(83.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 985	8 979	1 340	14.9%	1 237	13.8%	1 203	13.4%	1 237	13.8%	5 016	55.9%	1 169	61.2%	5.8%
Licences and permits	7 606	6 214	1 725	22.7%	1 362	17.9%	1 559	25.1%	1 657	26.7%	6 303	101.4%	1 583	80.5%	4.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	130 838	130 840	52 664	40.3%	41 137	31.4%	33 433	25.6%	-	-	127 234	97.2%	(335)	84.8%	(100.0%)
Other own revenue	22 473	15 368	2 061	9.2%	2 158	9.6%	1 749	11.4%	2 117	13.8%	8 085	52.6%	3 252	33.6%	(34.9%)
Gains on disposal of PPE	10 240	4 882	861	8.4%	659	6.4%	811	16.6%	315	6.5%	2 645	54.2%	-	-	(100.0%)
Operating Expenditure	633 662	621 942	123 302	19.5%	125 015	19.7%	108 419	17.4%	95 723	15.4%	452 459	72.7%	110 320	68.8%	(13.2%)
Employee related costs	173 281	179 435	39 278	22.7%	40 405	23.3%	40 852	22.8%	40 866	22.8%	161 401	89.9%	29 553	72.3%	38.3%
Remuneration of councillors	17 923	15 751	3 732	20.8%	3 661	20.4%	3 663	23.3%	4 481	28.5%	15 537	98.6%	3 590	94.4%	24.8%
Debt impairment	18 735	20 295	3 072	16.4%	3 251	17.4%	2 905	14.3%	-	-	9 229	45.5%	-	-	-
Depreciation and asset impairment	74 415	66 181	14 050	18.9%	14 055	18.9%	-	-	(45 343)	(68.5%)	(17 238)	(26.0%)	-	-	(100.0%)
Finance charges	478	483	113	23.7%	112	23.4%	37	7.7%	35	7.3%	298	61.7%	113	33.4%	(68.8%)
Bulk purchases	164 306	165 625	41 028	25.0%	34 341	20.9%	32 158	19.4%	53 892	32.5%	161 419	97.5%	49 613	89.8%	8.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 845	2 300	839	5.6%	661	4.5%	-	-	503	21.9%	2 003	87.1%	1 402	122.1%	(64.1%)
Transfers and grants	20 180	15 239	17	.1%	18	.1%	1 551	10.2%	4 956	32.5%	6 541	42.9%	5 859	48.2%	(15.4%)
Other expenditure	149 499	156 633	21 147	14.1%	28 499	19.1%	27 253	17.4%	36 333	23.2%	113 232	72.3%	20 190	75.4%	80.0%
Loss on disposal of PPE	-	-	26	-	11	-	-	-	-	-	37	-	-	-	-
Surplus/(Deficit)	(19 740)	(35 343)	68 331		13 183		27 042		(3 649)		104 907		(43 106)		
Transfers recognised - capital	58 150	101 999	-	-	-	-	-	-	27	-	27	-	-	4.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 410	66 656	68 331		13 183		27 042		(3 622)		104 934		(43 106)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38 410	66 656	68 331		13 183		27 042		(3 622)		104 934		(43 106)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 410	66 656	68 331		13 183		27 042		(3 622)		104 934		(43 106)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 410	66 656	68 331		13 183		27 042		(3 622)		104 934		(43 106)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	111 799	157 923	7 942	7.1%	15 168	13.6%	18 317	11.6%	145 017	91.8%	186 444	118.1%	55 416	88.3%	161.7%
National Government	58 150	97 199	5 833	10.0%	10 590	18.2%	9 677	10.0%	106 284	109.3%	132 384	136.2%	20 049	73.9%	430.1%
Provincial Government	-	4 800	1 286	-	-	-	-	-	-	-	1 286	26.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 150	101 999	7 119	12.2%	10 590	18.2%	9 677	9.5%	106 284	104.2%	133 670	131.1%	20 049	28.4%	430.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 649	55 924	823	1.5%	4 578	8.5%	8 641	15.5%	38 733	69.3%	52 774	94.4%	35 367	-	9.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	111 799	157 923	7 942	7.1%	15 168	13.6%	18 317	11.6%	145 017	91.8%	186 444	118.1%	55 416	88.3%	161.7%
Governance and Administration	1 580	4 280	-	-	16	1.0%	847	19.8%	3 126	73.0%	3 988	93.2%	3 295	78.2%	(5.1%)
Executive & Council	-	2 700	-	-	-	-	847	31.4%	2 030	75.2%	2 877	106.6%	3 295	79.8%	(38.4%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 580	1 580	-	-	16	1.0%	-	-	1 096	69.3%	1 111	70.3%	-	69.5%	(100.0%)
Community and Public Safety	3 500	2 000	38	1.1%	1 339	38.2%	557	27.9%	1 993	99.7%	3 927	196.3%	2 835	97.0%	(29.7%)
Community & Social Services	2 000	2 000	38	1.9%	1 339	66.9%	557	27.9%	1 993	99.7%	3 927	196.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	2 359	104.9%	(100.0%)
Housing	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	476	-	(100.0%)
Economic and Environmental Services	90 319	136 243	7 828	8.7%	12 796	14.2%	16 913	12.4%	127 993	93.9%	165 530	121.5%	38 262	78.1%	234.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	90 319	136 243	7 828	8.7%	12 796	14.2%	16 913	12.4%	127 993	93.9%	165 530	121.5%	38 262	78.0%	234.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 400	15 400	76	.5%	1 017	6.2%	-	-	11 905	77.3%	12 999	84.4%	11 023	119.4%	8.0%
Electricity	16 400	15 400	76	.5%	1 017	6.2%	-	-	11 905	77.3%	12 999	84.4%	11 023	119.7%	8.0%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	635 066	672 115	117 190	18.5%	145 524	22.9%	231 139	34.4%	97 976	14.6%	591 828	88.1%	85 271	70.1%	14.9%
Property rates, penalties and collection charges	139 992	135 642	12 349	8.8%	23 153	16.5%	26 379	19.4%	28 142	20.7%	90 022	66.4%	27 503	88.4%	2.3%
Service charges	242 010	268 561	56 806	23.5%	58 277	24.1%	57 068	21.2%	62 255	23.2%	234 405	87.3%	60 983	86.7%	2.1%
Other revenue	55 076	32 876	46 417	84.3%	8 070	14.7%	145 481	442.5%	4 390	13.4%	204 358	621.6%	(4 558)	93.7%	(196.3%)
Government - operating	130 838	130 838	-	-	40 683	31.1%	-	-	-	-	40 683	31.1%	(13)	37.4%	(100.0%)
Government - capital	58 150	97 199	-	-	13 908	23.9%	-	-	-	-	13 908	14.3%	-	.5%	-
Interest	9 000	7 000	1 619	18.0%	1 433	15.9%	2 211	31.6%	3 189	45.6%	8 452	120.7%	1 355	323.2%	135.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(548 823)	(548 823)	(80 464)	14.7%	(101 854)	18.6%	(108 724)	19.8%	(134 139)	24.4%	(425 181)	77.5%	(151 590)	88.5%	(11.5%)
Suppliers and employees	(521 853)	(521 853)	(80 388)	15.4%	(101 102)	19.4%	(106 753)	20.5%	(131 756)	25.2%	(419 999)	80.5%	(145 678)	90.8%	(9.6%)
Finance charges	(478)	(478)	(60)	12.5%	(94)	19.6%	(71)	14.8%	-	-	(224)	46.9%	(0)	17.4%	(100.0%)
Transfers and grants	(26 492)	(26 492)	(17)	.1%	(658)	2.5%	(1 900)	7.2%	(2 383)	9.0%	(4 958)	18.7%	(5 912)	39.1%	(59.7%)
Net Cash from/(used) Operating Activities	86 243	123 292	36 726	42.6%	43 670	50.6%	122 415	99.3%	(36 163)	(29.3%)	166 647	135.2%	(66 319)	(36.3%)	(45.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	(152)	-	(152)	-	(2)	(.1%)	7 176.8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	(152)	-	(152)	-	(2)	(.1%)	7 176.8%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 799)	(153 123)	-	-	(7 586)	6.8%	(24 550)	16.0%	(21 042)	13.7%	(53 177)	34.7%	(9 228)	34.7%	128.0%
Capital assets	(111 799)	(153 123)	-	-	(7 586)	6.8%	(24 550)	16.0%	(21 042)	13.7%	(53 177)	34.7%	(9 228)	34.7%	128.0%
Net Cash from/(used) Investing Activities	(111 799)	(153 123)	-	-	(7 586)	6.8%	(24 550)	16.0%	(21 193)	13.8%	(53 329)	34.8%	(9 230)	36.3%	129.6%
Cash Flow from Financing Activities															
Receipts	930	930	144 866	15 577.0%	35 671	3 835.6%	92	9.9%	188	20.2%	180 817	19 442.7%	22 474	8 432.0%	(99.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	930	930	144 866	15 577.0%	35 671	3 835.6%	92	9.9%	188	20.2%	180 817	19 442.7%	22 474	8 432.0%	(99.2%)
Payments	(228)	(228)	(173)	75.7%	(99)	43.3%	(65)	28.5%	(173)	75.9%	(510)	223.6%	-	28.8%	(100.0%)
Repayment of borrowing	(228)	(228)	(173)	75.7%	(99)	43.3%	(65)	28.5%	(173)	75.9%	(510)	223.6%	-	28.8%	(100.0%)
Net Cash from/(used) Financing Activities	702	702	144 693	20 624.2%	35 572	5 070.3%	27	3.9%	15	2.1%	180 307	25 684.8%	22 474	9 092.1%	(99.9%)
Net Increase/(Decrease) in cash held	(24 855)	(29 129)	181 419	(729.9%)	71 656	(288.3%)	97 892	(336.1%)	(57 342)	196.9%	293 625	(1 008.0%)	(53 074)	489.3%	8.0%
Cash/cash equivalents at the year begin:	90 328	121 200	94 799	104.9%	276 218	305.8%	347 874	287.0%	445 767	367.8%	94 799	78.2%	202 618	(28.6%)	120.0%
Cash/cash equivalents at the year end:	65 473	92 071	276 218	421.9%	347 874	531.3%	445 767	484.2%	388 425	421.9%	388 425	421.9%	149 544	107.6%	159.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 098	76.3%	526	1.6%	305	.9%	6 968	21.2%	32 896	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 540	3.9%	3 063	2.6%	2 834	2.4%	106 695	91.1%	117 131	68.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	729	5.8%	568	4.5%	547	4.3%	10 791	85.4%	12 635	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 292	17.6%	68	.9%	153	2.1%	5 810	79.3%	7 323	4.3%	-	-	-	-
Total By Income Source	31 659	18.6%	4 225	2.5%	3 839	2.3%	130 263	76.6%	169 985	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 077	8.0%	836	3.2%	690	2.7%	22 296	86.1%	25 898	15.2%	-	-	-	-
Commercial	13 554	50.9%	777	2.9%	654	2.5%	11 629	43.7%	26 614	15.7%	-	-	-	-
Households	9 840	10.1%	2 157	2.2%	2 063	2.1%	83 141	85.5%	97 200	57.2%	-	-	-	-
Other	6 188	30.5%	455	2.2%	432	2.1%	13 197	65.1%	20 273	11.9%	-	-	-	-
Total By Customer Group	31 659	18.6%	4 225	2.5%	3 839	2.3%	130 263	76.6%	169 985	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 136	100.0%	-	-	-	-	-	-	12 136	37.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 624	100.0%	-	-	-	-	-	-	1 624	5.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 632	100.0%	-	-	-	-	-	-	2 632	8.2%
Loan repayments	58	100.0%	-	-	-	-	-	-	58	.2%
Trade Creditors	14 549	100.0%	-	-	-	-	-	-	14 549	45.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 070	100.0%	-	-	-	-	-	-	1 070	3.3%
Total	32 069	100.0%	-	-	-	-	-	-	32 069	100.0%

Contact Details

Municipal Manager	Mr MP Khathide	036 637 2231
Financial Manager	Irisha Gajadhur(acting)	036 637 1007

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INDAKA (KZN233)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	77 724	80 121	31 563	40.6%	4 028	5.2%	43 373	54.1%	2 669	3.3%	81 633	101.9%	3 667	101.1%	(27.2%)
Property rates	3 057	3 220	2 560	83.8%	231	7.6%	204	6.3%	213	6.6%	3 208	99.6%	62	98.0%	242.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	175	-	58	33.2%	19	11.1%	61	-	-	-	138	-	-	-	-
Service charges - other	-	195	-	-	-	-	-	-	-	-	-	-	35	-	(100.0%)
Rental of facilities and equipment	94	103	29	30.5%	20	21.6%	35	33.9%	32	31.1%	116	112.5%	33	131.9%	(1.9%)
Interest earned - external investments	2 500	5 000	1 576	63.1%	1 500	60.0%	1 943	38.9%	2 058	41.2%	7 078	141.6%	1 426	136.0%	44.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 820	71 524	27 304	38.0%	2 239	3.1%	41 101	57.5%	94	.1%	70 739	98.9%	2 079	99.7%	(95.5%)
Other own revenue	78	78	35	44.4%	18	23.3%	30	38.6%	6	7.9%	89	114.2%	32	150.6%	(80.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	266	-	266	-	-	-	(100.0%)
Operating Expenditure	54 923	57 760	10 668	19.4%	11 814	21.5%	12 550	21.7%	9 795	17.0%	44 826	77.6%	9 740	70.1%	.6%
Employee related costs	12 854	11 918	2 318	18.0%	3 115	24.2%	1 940	16.3%	2 446	20.5%	9 819	82.4%	2 160	77.8%	13.2%
Remuneration of councillors	5 785	5 785	1 276	22.1%	1 299	22.5%	1 299	22.5%	1 837	31.7%	5 711	98.7%	1 282	94.6%	43.3%
Debt impairment	700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 750	11 125	2 831	29.0%	2 980	30.6%	2 977	26.8%	1 315	11.8%	10 102	90.8%	1 193	75.9%	10.2%
Finance charges	230	125	46	20.1%	-	-	91	73.0%	-	-	138	110.0%	10	86.3%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 790	8 128	1 071	22.4%	896	18.7%	1 329	16.3%	404	5.0%	3 699	45.5%	811	77.8%	(50.2%)
Transfers and grants	1 000	1 000	196	19.6%	144	14.4%	95	9.5%	280	28.0%	715	71.5%	183	69.9%	53.0%
Other expenditure	19 815	19 679	2 930	14.8%	3 381	17.1%	4 818	24.5%	3 514	17.9%	14 643	74.4%	4 101	58.6%	(14.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 801	22 361	20 895		(7 786)		30 824		(7 125)		36 807		(6 073)		
Transfers recognised - capital	21 401	31 401	7 848	36.7%	5 738	26.8%	4 368	13.9%	3 558	11.3%	21 512	68.5%	8 291	64.7%	(57.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 202	53 762	28 743		(2 049)		35 192		(3 568)		58 319		2 218		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 202	53 762	28 743		(2 049)		35 192		(3 568)		58 319		2 218		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 202	53 762	28 743		(2 049)		35 192		(3 568)		58 319		2 218		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 202	53 762	28 743		(2 049)		35 192		(3 568)		58 319		2 218		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	44 040	53 562	8 671	19.7%	5 676	12.9%	6 324	11.8%	7 161	13.4%	27 832	52.0%	7 943	45.5%	(9.9%)
National Government	21 401	31 401	6 414	30.0%	2 709	12.7%	2 805	8.9%	2 741	8.7%	14 668	46.7%	7 455	75.0%	(63.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 401	31 401	6 414	30.0%	2 709	12.7%	2 805	8.9%	2 741	8.7%	14 668	46.7%	7 455	75.0%	(63.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 639	22 161	2 257	10.0%	2 967	13.1%	3 519	15.9%	4 420	19.9%	13 163	59.4%	488	12.5%	805.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 040	53 562	8 671	19.7%	5 676	12.9%	6 324	11.8%	7 161	13.4%	27 832	52.0%	7 943	45.5%	(9.9%)
Governance and Administration	540	4 901	-	-	298	55.2%	-	-	67	1.4%	366	7.5%	312	46.3%	(78.4%)
Executive & Council	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	430	559	-	-	298	69.4%	-	-	11	2.0%	309	55.3%	-	-	(100.0%)
Corporate Services	61	4 342	-	-	-	-	-	-	56	1.3%	56	1.3%	312	73.0%	(82.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 500	48 661	8 671	19.9%	5 377	12.4%	6 324	13.0%	7 093	14.6%	27 466	56.4%	7 631	45.5%	(7.0%)
Planning and Development	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 476	48 661	8 671	19.9%	5 377	12.4%	6 324	13.0%	7 093	14.6%	27 466	56.4%	7 631	45.5%	(7.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	97 277	110 426	42 883	44.1%	22 109	22.7%	51 725	46.8%	7 122	6.4%	123 840	112.1%	3 736	96.7%	90.6%
Property rates, penalties and collection charges	1 384	2 313	2 911	210.3%	3	.2%	81	3.5%	213	9.2%	3 208	138.7%	2	226.3%	8 471.6%
Service charges	-	6	2	-	1	-	20	316.7%	33	529.1%	56	903.6%	-	9.4%	(100.0%)
Other revenue	172	181	7 192	4 181.2%	5 173	3 007.5%	15 145	8 351.1%	304	167.6%	27 813	15 336.8%	1 143	11 074.8%	(73.4%)
Government - operating	71 820	71 524	27 162	37.8%	12 276	17.1%	31 206	43.6%	94	.1%	70 739	98.9%	2 079	102.3%	(95.5%)
Government - capital	21 401	31 401	4 040	18.9%	2 967	13.9%	3 519	11.2%	4 420	14.1%	14 946	47.6%	-	-	(100.0%)
Interest	2 500	5 000	1 576	63.1%	1 689	67.6%	1 754	35.1%	2 058	41.2%	7 078	141.6%	512	99.6%	302.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 294)	(58 600)	(11 577)	17.0%	(20 455)	30.0%	(12 082)	20.6%	(22 041)	37.6%	(66 155)	112.9%	(9 844)	105.6%	123.9%
Suppliers and employees	(67 064)	(57 475)	(11 326)	16.9%	(20 312)	30.3%	(11 889)	20.7%	(21 947)	38.2%	(65 473)	113.9%	(9 652)	106.6%	127.4%
Finance charges	(230)	(125)	(56)	24.3%	-	-	(97)	77.8%	-	-	(153)	122.5%	(10)	38.3%	(100.0%)
Transfers and grants	(1 000)	(1 000)	(196)	19.6%	(143)	14.3%	(96)	9.6%	(94)	9.4%	(529)	52.9%	(183)	70.0%	(48.4%)
Net Cash from/(used) Operating Activities	28 983	51 826	31 306	108.0%	1 655	5.7%	39 643	76.5%	(14 919)	(28.8%)	57 684	111.3%	(6 108)	89.3%	144.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 040)	(53 562)	(8 671)	19.7%	(5 676)	12.9%	(6 324)	11.8%	(5 475)	10.2%	(26 146)	48.8%	(8 020)	45.6%	(31.7%)
Capital assets	(44 040)	(53 562)	(8 671)	19.7%	(5 676)	12.9%	(6 324)	11.8%	(5 475)	10.2%	(26 146)	48.8%	(8 020)	45.6%	(31.7%)
Net Cash from/(used) Investing Activities	(44 040)	(53 562)	(8 671)	19.7%	(5 676)	12.9%	(6 324)	11.8%	(5 475)	10.2%	(26 146)	48.8%	(8 020)	5.0%	(31.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169)	(169)	-	-	-	-	-	-	-	-	-	-	-	52.6%	-
Repayment of borrowing	(169)	(169)	-	-	-	-	-	-	-	-	-	-	-	52.6%	-
Net Cash from/(used) Financing Activities	(169)	(169)	-	-	-	-	-	-	-	-	-	-	-	52.6%	-
Net Increase/(Decrease) in cash held	(15 226)	(1 905)	22 635	(148.7%)	(4 021)	26.4%	33 318	(1 748.6%)	(20 394)	1 070.3%	31 538	(1 655.2%)	(14 129)	2 480.4%	44.3%
Cash/cash equivalents at the year begin:	64 523	123 961	103 174	159.9%	125 809	195.0%	121 787	98.2%	155 106	125.1%	103 174	83.2%	120 700	100.0%	28.5%
Cash/cash equivalents at the year end:	49 297	122 056	125 809	255.2%	121 787	247.0%	155 106	127.1%	134 712	110.4%	134 712	110.4%	106 571	165.2%	26.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	71	2.7%	71	2.7%	2 460	94.6%	2 602	73.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	16	1.7%	16	1.7%	902	96.5%	935	26.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	87	2.5%	87	2.5%	3 362	95.1%	3 537	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	31	3.1%	31	3.1%	951	93.9%	1 013	28.6%	-	-	-	-
Commercial	-	-	9	3.5%	9	3.5%	230	93.0%	247	7.0%	-	-	-	-
Households	-	-	19	1.3%	19	1.3%	1 370	97.3%	1 407	39.8%	-	-	-	-
Other	-	-	29	3.3%	29	3.3%	811	93.4%	869	24.6%	-	-	-	-
Total By Customer Group	-	-	87	2.5%	87	2.5%	3 362	95.1%	3 537	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 322	98.7%	8	.6%	-	-	10	.7%	1 340	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 322	98.7%	8	.6%	-	-	10	.7%	1 340	100.0%

Contact Details

Municipal Manager	Mr K S Khumalo	034 261 1000
Financial Manager	Mr M Mbona	034 261 1000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMTSHEZI (KZN234)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	316 421	302 454	85 887	27.1%	69 337	21.9%	76 152	25.2%	69 223	22.9%	300 599	99.4%	68 281	104.5%	1.4%
Property rates	54 206	54 206	15 269	28.2%	15 366	28.3%	14 952	27.6%	17 337	32.0%	62 923	116.1%	15 855	116.4%	9.3%
Property rates - penalties and collection charges	6 198	10 054	3 287	53.0%	1 555	25.1%	2 471	24.6%	1 929	19.2%	9 242	91.9%	1 996	122.5%	(3.4%)
Service charges - electricity revenue	188 937	173 937	44 675	23.6%	40 743	21.6%	40 025	23.0%	44 935	25.8%	170 378	98.0%	44 951	104.1%	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 478	5 478	1 867	25.0%	1 214	16.2%	1 506	27.5%	2 040	37.2%	6 627	121.0%	2 098	92.7%	(2.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	490	130	45	9.3%	44	8.9%	192	147.6%	50	38.2%	330	254.4%	142	149.8%	(65.2%)
Interest earned - external investments	2 211	2 250	110	5.0%	106	4.8%	113	5.0%	33	1.5%	362	16.1%	116	62.4%	(71.9%)
Interest earned - outstanding debtors	1 912	1 912	2 200	115.1%	(1 962)	(102.6%)	173	9.1%	59	3.1%	470	24.6%	231	179.5%	(74.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	122	62	17	14.3%	8	6.4%	35	56.0%	18	29.1%	78	126.0%	16	37.8%	15.1%
Licences and permits	5 440	5 440	1 484	27.3%	983	18.1%	524	9.6%	1 189	21.9%	4 180	76.8%	1 001	77.9%	18.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 778	45 331	16 399	35.8%	10 177	22.2%	13 659	30.1%	-	-	40 235	88.8%	396	95.8%	(100.0%)
Other own revenue	3 649	3 655	533	14.6%	1 103	30.2%	2 502	68.5%	1 635	44.7%	5 773	158.0%	1 477	104.3%	10.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	335 189	348 163	79 966	23.9%	65 710	19.6%	67 795	19.5%	77 463	22.2%	290 933	83.6%	92 649	94.2%	(16.4%)
Employee related costs	67 946	67 946	17 862	26.3%	18 431	27.1%	18 719	27.6%	19 289	28.4%	74 300	109.4%	16 540	103.9%	16.6%
Remuneration of councillors	5 908	5 908	1 275	21.6%	1 275	21.6%	1 275	21.6%	1 557	26.4%	5 383	91.1%	1 540	80.4%	1.1%
Debt impairment	8 533	12 908	2 449	28.7%	-	-	-	-	-	-	2 449	19.0%	-	-	-
Depreciation and asset impairment	37 030	37 030	-	-	-	-	-	-	-	-	-	-	8 404	56.3%	(100.0%)
Finance charges	1 392	6 392	1 442	103.6%	1 703	122.3%	2 222	34.8%	724	11.3%	6 091	95.3%	1 669	106.0%	(56.6%)
Bulk purchases	148 988	140 988	34 006	22.8%	31 279	21.0%	28 904	20.5%	32 262	22.9%	126 451	89.7%	43 415	103.9%	(25.7%)
Other Materials	11 856	13 961	365	3.1%	2 964	25.0%	3 184	22.8%	6 472	46.4%	12 985	93.0%	3 942	83.5%	64.2%
Contracted services	10 906	10 886	2 131	19.5%	2 648	24.3%	2 537	23.3%	2 681	24.6%	9 996	91.8%	3 035	96.4%	(11.7%)
Transfers and grants	8 537	8 537	-	-	2 435	28.5%	-	-	-	-	2 435	28.5%	-	-	-
Other expenditure	34 093	43 607	20 437	59.9%	4 975	14.6%	10 954	25.1%	14 479	33.2%	50 844	116.6%	13 677	129.4%	5.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	(1)	-	(1)	-	427	-	(100.1%)
Surplus/(Deficit)	(18 768)	(45 709)	5 921		3 627		8 357		(8 240)		9 666		(24 368)		
Transfers recognised - capital	28 615	44 889	1 615	5.6%	3 340	11.7%	11 337	25.3%	-	-	16 293	36.3%	(5 237)	9.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 847	(820)	7 537		6 967		19 695		(8 240)		25 958		(29 605)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 847	(820)	7 537		6 967		19 695		(8 240)		25 958		(29 605)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 847	(820)	7 537		6 967		19 695		(8 240)		25 958		(29 605)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 847	(820)	7 537		6 967		19 695		(8 240)		25 958		(29 605)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	35 499	59 989	9 967	28.1%	21 022	59.2%	15 286	25.5%	17 128	28.6%	63 404	105.7%	14 471	55.1%	18.4%
National Government	28 715	41 889	7 127	24.8%	14 702	51.2%	10 174	24.3%	16 388	39.1%	48 391	115.5%	10 915	80.4%	50.1%
Provincial Government	550	3 550	-	-	-	-	-	-	-	-	-	-	762	13.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 265	45 439	7 127	24.4%	14 702	50.2%	10 174	22.4%	16 388	36.1%	48 391	106.5%	11 677	67.8%	40.3%
Borrowing	-	2 500	-	-	1 260	-	-	-	-	-	1 260	50.4%	-	-	-
Internally generated funds	6 234	12 050	2 840	45.6%	5 060	81.2%	5 112	42.4%	740	6.1%	13 753	114.1%	2 794	96.6%	(73.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 499	59 989	9 967	28.1%	21 022	59.2%	15 286	25.5%	17 128	28.6%	63 404	105.7%	14 471	55.1%	18.4%
Governance and Administration	1 633	3 959	15	.9%	1 431	87.7%	77	2.0%	77	2.0%	1 601	40.4%	457	109.1%	(83.1%)
Executive & Council	-	-	-	-	765	-	-	-	-	-	765	-	445	-	(100.0%)
Budget & Treasury Office	158	100	-	-	17	10.6%	67	67.1%	22	22.1%	106	106.0%	12	54.8%	81.1%
Corporate Services	1 475	3 859	15	1.0%	650	44.1%	10	.3%	55	1.4%	730	18.9%	-	6.0%	(100.0%)
Community and Public Safety	3 406	28 365	4 347	127.6%	10 510	308.6%	908	3.2%	232	.8%	15 997	56.4%	3 995	528.7%	(94.2%)
Community & Social Services	3 406	28 365	4 347	127.6%	9 880	290.1%	908	3.2%	232	.8%	15 367	54.2%	3 974	-	(94.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	11	29.2%	(100.0%)
Public Safety	-	-	-	-	630	-	-	-	-	-	630	-	10	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 061	17 637	3 825	21.2%	3 324	18.4%	10 065	57.1%	16 819	95.4%	34 033	193.0%	3 817	38.8%	340.6%
Planning and Development	-	-	-	-	791	-	3 837	-	8 024	-	12 652	-	-	164.5%	(100.0%)
Road Transport	18 061	17 637	3 825	21.2%	2 533	14.0%	6 228	35.3%	8 795	49.9%	21 381	121.2%	3 817	24.7%	130.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 400	10 028	1 781	14.4%	5 756	46.4%	4 236	42.2%	-	-	11 773	117.4%	6 201	41.5%	(100.0%)
Electricity	12 400	10 028	1 781	14.4%	5 756	46.4%	4 236	42.2%	-	-	11 773	117.4%	6 201	41.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	317 442	262 095	99 105	31.2%	98 898	31.2%	106 550	40.7%	84 876	32.4%	389 428	148.6%	73 117	124.6%	16.1%
Property rates, penalties and collection charges	54 364	39 702	21 620	39.8%	9 788	18.0%	8 396	21.1%	14 478	36.5%	54 283	136.7%	10 239	116.2%	41.4%
Service charges	176 773	122 510	42 785	24.2%	51 792	29.3%	44 022	35.9%	46 265	37.8%	184 865	150.9%	49 855	129.9%	(7.2%)
Other revenue	9 701	8 086	10 777	111.1%	14 673	151.3%	14 597	180.5%	24 116	298.3%	64 163	793.5%	11 951	252.8%	101.8%
Government - operating	45 778	45 881	18 487	40.4%	9 538	20.8%	13 010	28.4%	-	-	41 035	89.4%	957	104.2%	(100.0%)
Government - capital	28 615	45 439	5 326	18.6%	13 000	45.4%	26 463	58.2%	-	-	44 789	98.6%	-	106.4%	-
Interest	2 211	477	110	5.0%	106	4.8%	61	12.9%	17	3.5%	294	61.8%	116	72.2%	(85.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(281 089)	(289 689)	(98 128)	34.9%	(80 413)	28.6%	(90 679)	31.3%	(71 004)	24.5%	(340 224)	117.4%	(77 125)	114.9%	(7.9%)
Suppliers and employees	(279 696)	(283 296)	(96 686)	34.6%	(78 710)	28.1%	(88 510)	31.2%	(69 604)	24.6%	(333 509)	117.7%	(75 465)	115.0%	(7.8%)
Finance charges	(1 392)	(6 392)	(1 442)	103.6%	(1 703)	122.3%	(2 169)	33.9%	(1 401)	21.9%	(6 715)	105.0%	(1 660)	110.7%	(15.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 353	(27 594)	977	2.7%	18 485	50.8%	15 871	(57.5%)	13 872	(50.3%)	49 205	(178.3%)	(4 008)	(1 300.8%)	(446.1%)
Cash Flow from Investing Activities															
Receipts	38	-	-	-	-	-	619	-	-	-	619	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	619	-	-	-	619	-	-	-	-
Decrease in non-current debtors	134	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(96)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 499)	(45 439)	(9 973)	28.1%	(21 687)	61.1%	(15 286)	33.6%	(10 208)	22.5%	(57 155)	125.8%	(10 615)	51.7%	(3.8%)
Capital assets	(35 499)	(45 439)	(9 973)	28.1%	(21 687)	61.1%	(15 286)	33.6%	(10 208)	22.5%	(57 155)	125.8%	(10 615)	51.7%	(3.8%)
Net Cash from/(used) Investing Activities	(35 461)	(45 439)	(9 973)	28.1%	(21 687)	61.2%	(14 667)	32.3%	(10 208)	22.5%	(56 535)	124.4%	(10 615)	51.7%	(3.8%)
Cash Flow from Financing Activities															
Receipts	-	2 500	-	-	2 500	-	33	1.3%	75	3.0%	2 608	104.3%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	2 500	-	-	2 500	-	-	-	-	-	2 500	100.0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	33	-	75	-	108	-	-	-	(100.0%)
Payments	(1 329)	-	-	-	-	-	(158)	-	(158)	-	(316)	-	-	-	(100.0%)
Repayment of borrowing	(1 329)	-	-	-	-	-	(158)	-	(158)	-	(316)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 329)	2 500	-	-	2 500	(188.2%)	(125)	(5.0%)	(83)	(3.3%)	2 292	91.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(436)	(70 533)	(8 996)	2 061.7%	(702)	160.9%	1 079	(1.5%)	3 581	(5.1%)	(5 038)	7.1%	(14 623)	11.5%	(124.5%)
Cash/cash equivalents at the year begin:	29 604	7 340	7 340	24.8%	(1 656)	(5.6%)	(2 358)	(32.1%)	(1 279)	(17.4%)	7 340	100.0%	21 963	32.9%	(105.8%)
Cash/cash equivalents at the year end:	29 168	(63 192)	(1 656)	(5.7%)	(2 358)	(8.1%)	(1 279)	2.0%	2 302	(3.6%)	2 302	(3.6%)	7 340	(57.9%)	(68.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 852	90.7%	410	3.1%	199	1.5%	605	4.6%	13 066	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 653	7.7%	2 170	3.6%	2 133	3.5%	51 324	85.1%	60 281	75.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	265	4.9%	195	3.6%	185	3.4%	4 780	88.1%	5 424	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	12.7%	18	1.5%	66	5.6%	946	80.1%	1 181	1.5%	-	-	-	-
Total By Income Source	16 920	21.2%	2 794	3.5%	2 583	3.2%	57 655	72.1%	79 952	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 659	7.9%	1 338	4.0%	1 250	3.7%	28 608	84.5%	33 855	42.3%	-	-	-	-
Commercial	11 659	61.0%	441	2.3%	358	1.9%	6 669	34.9%	19 126	23.9%	-	-	-	-
Households	1 471	5.8%	765	3.0%	894	3.5%	22 276	87.7%	25 405	31.8%	-	-	-	-
Other	1 131	72.2%	251	16.0%	82	5.2%	102	6.5%	1 566	2.0%	-	-	-	-
Total By Customer Group	16 920	21.2%	2 794	3.5%	2 583	3.2%	57 655	72.1%	79 952	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 255	100.0%	-	-	-	-	-	-	12 255	71.4%
Bulk Water	268	100.0%	-	-	-	-	-	-	268	1.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 380	95.9%	-	-	103	4.1%	-	-	2 483	14.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 169	100.0%	-	-	-	-	-	-	2 169	12.6%
Total	17 072	99.4%	-	-	103	.6%	-	-	17 175	100.0%

Contact Details

Municipal Manager	Ms P N Njoko	036 342 7802
Financial Manager	Mrs N Thomas	036 342 7806

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	133 714	126 465	52 776	39.5%	34 004	25.4%	34 245	27.1%	8 181	6.5%	129 206	102.2%	7 647	81.9%	7.0%
Property rates	27 566	27 566	5 957	21.6%	6 239	22.6%	5 957	21.6%	5 957	21.6%	24 110	87.5%	5 517	73.4%	8.0%
Property rates - penalties and collection charges	1 823	3 189	823	45.2%	582	31.9%	917	28.7%	951	29.8%	3 273	102.6%	755	179.3%	25.9%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	365	365	94	25.7%	95	26.0%	96	26.3%	116	31.8%	401	109.8%	89	105.2%	31.2%
Service charges - other	-	-	1	-	9	-	-	-	-	-	10	-	4	-	(100.0%)
Rental of facilities and equipment	10	99	7	73.5%	35	351.1%	19	19.2%	16	16.0%	77	78.2%	2	49.8%	688.9%
Interest earned - external investments	2 000	2 140	287	14.3%	1 226	61.3%	144	6.7%	698	32.6%	2 355	110.0%	707	200.1%	(1.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	350	354	52	14.8%	77	22.0%	106	30.0%	79	22.2%	314	88.7%	51	51.7%	54.3%
Licences and permits	263	509	238	90.6%	105	39.8%	65	12.7%	101	19.8%	509	100.0%	32	32.2%	217.0%
Agency services	861	591	157	18.2%	135	15.7%	159	27.0%	142	24.0%	593	100.4%	163	23.1%	(13.3%)
Transfers recognised - operational	84 307	90 039	43 801	52.0%	24 422	29.0%	26 572	29.5%	-	-	94 795	105.3%	294	88.0%	(100.0%)
Other own revenue	16 170	1 385	1 309	8.1%	901	5.6%	209	15.1%	123	8.9%	2 541	183.4%	33	27.1%	268.7%
Gains on disposal of PPE	-	228	50	-	178	-	-	-	-	-	228	100.0%	-	-	-
Operating Expenditure	115 112	125 803	21 838	19.0%	20 160	17.5%	21 830	17.4%	28 297	22.5%	92 125	73.2%	27 313	77.8%	3.6%
Employee related costs	39 011	41 012	9 363	24.0%	10 396	26.6%	10 175	24.8%	10 299	25.1%	40 234	98.1%	8 505	93.9%	21.1%
Remuneration of councillors	7 154	7 340	1 838	25.7%	1 838	25.7%	1 838	25.0%	2 668	36.4%	8 182	111.5%	2 259	96.2%	18.1%
Debt impairment	4 322	4 322	-	-	-	-	-	-	12	.3%	12	.3%	-	104.5%	(100.0%)
Depreciation and asset impairment	12 230	12 230	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 298	2 298	-	-	-	-	-	-	22	1.0%	22	1.0%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	694	1 325	2 216	319.5%	64	9.2%	1 362	102.9%	262	19.8%	3 904	294.7%	161	98.2%	62.8%
Contracted services	2 871	3 545	912	31.8%	634	22.1%	583	16.4%	813	22.9%	2 942	83.0%	-	-	(100.0%)
Transfers and grants	7 237	7 237	822	11.4%	133	1.8%	65	.9%	198	2.7%	1 218	16.8%	572	64.3%	(65.5%)
Other expenditure	39 295	46 346	6 608	16.8%	7 321	18.6%	7 807	16.8%	13 336	28.8%	35 072	75.7%	15 816	79.6%	(15.7%)
Loss on disposal of PPE	-	149	78	-	(227)	-	-	-	687	461.5%	538	361.5%	-	-	(100.0%)
Surplus/(Deficit)	18 602	661	30 937		13 844		12 415		(20 115)		37 081		(19 666)		
Transfers recognised - capital	32 537	43 014	27 665	85.0%	14 500	44.6%	4 849	11.3%	-	-	47 014	109.3%	-	94.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 139	43 675	58 602		28 344		17 264		(20 115)		84 095		(19 666)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 139	43 675	58 602		28 344		17 264		(20 115)		84 095		(19 666)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 139	43 675	58 602		28 344		17 264		(20 115)		84 095		(19 666)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 139	43 675	58 602		28 344		17 264		(20 115)		84 095		(19 666)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	48 412	82 066	17 557	36.3%	14 492	29.9%	14 652	17.9%	11 829	14.4%	58 529	71.3%	18 566	111.3%	(36.3%)
National Government	32 537	34 149	7 480	23.0%	10 396	32.0%	12 533	36.7%	3 937	11.5%	34 346	100.6%	7 737	101.5%	(49.1%)
Provincial Government	-	8 865	1 877	-	392	-	1 275	14.4%	1 349	15.2%	4 893	55.2%	-	201.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 537	43 014	9 357	28.8%	10 788	33.2%	13 809	32.1%	5 285	12.3%	39 239	91.2%	7 737	122.7%	(31.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 875	39 052	8 200	51.7%	3 704	23.3%	843	2.2%	6 544	16.8%	19 290	49.4%	10 829	133.6%	(39.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 412	82 066	17 557	36.3%	14 492	29.9%	14 652	17.9%	11 829	14.4%	58 529	71.3%	18 566	111.3%	(36.3%)
Governance and Administration	8 400	8 200	7 505	89.3%	-	-	298	3.6%	118	1.4%	7 922	96.6%	139	76.7%	(14.8%)
Executive & Council	8 000	8 000	7 500	93.8%	-	-	298	3.7%	-	-	7 798	97.5%	10	74.1%	(100.0%)
Budget & Treasury Office	400	-	5	1.3%	-	-	-	-	30	-	35	-	22	119.8%	36.5%
Corporate Services	-	200	-	-	-	-	-	-	88	44.1%	88	44.1%	107	227.5%	(17.7%)
Community and Public Safety	1 000	596	-	-	211	21.1%	-	-	485	81.4%	696	116.9%	95	356.2%	411.2%
Community & Social Services	1 000	596	-	-	211	21.1%	-	-	485	81.4%	696	116.9%	95	356.2%	411.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 012	73 271	10 051	25.8%	14 280	36.6%	14 354	19.6%	11 226	15.3%	49 912	68.1%	18 277	126.6%	(38.6%)
Planning and Development	39 012	73 271	10 051	25.8%	14 280	36.6%	14 354	19.6%	11 226	15.3%	49 912	68.1%	18 277	126.6%	(38.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	56	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	138 487	167 331	84 217	60.8%	45 646	33.0%	37 519	22.4%	24 323	14.5%	191 704	114.6%	6 928	89.5%	251.1%
Property rates, penalties and collection charges	18 066	25 939	6 266	34.7%	5 013	27.7%	4 669	18.0%	5 138	19.8%	21 087	81.3%	3 224	78.8%	59.4%
Service charges	219	365	110	50.0%	131	59.8%	95	26.0%	37	10.1%	373	102.0%	66	82.1%	(43.8%)
Other revenue	1 358	4 041	6 121	450.7%	836	61.6%	663	16.4%	18 211	450.6%	25 831	639.2%	2 701	90.5%	574.2%
Government - operating	84 307	91 832	41 301	49.0%	26 934	31.9%	26 572	28.9%	294	.3%	95 101	103.6%	294	88.0%	-
Government - capital	32 537	43 014	30 165	92.7%	12 000	36.9%	4 849	11.3%	-	-	47 014	109.3%	-	94.9%	-
Interest	2 000	2 140	254	12.7%	731	36.6%	671	31.4%	642	30.0%	2 299	107.4%	643	195.5%	(.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 447)	(139 025)	(36 113)	38.6%	(34 349)	36.8%	(29 828)	21.5%	(40 025)	28.8%	(140 315)	100.9%	(29 117)	162.1%	37.5%
Suppliers and employees	(89 025)	(134 603)	(35 290)	39.6%	(34 217)	38.4%	(29 762)	22.1%	(39 828)	29.6%	(139 097)	103.3%	(28 659)	162.6%	39.0%
Finance charges	(2 298)	(2 298)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 124)	(2 124)	(822)	38.7%	(133)	6.2%	(65)	3.1%	(197)	9.3%	(1 218)	57.3%	(458)	-	(57.0%)
Net Cash from/(used) Operating Activities	45 040	28 306	48 104	106.8%	11 297	25.1%	7 691	27.2%	(15 703)	(55.5%)	51 389	181.6%	(22 189)	(21.8%)	(29.2%)
Cash Flow from Investing Activities															
Receipts	15 862	-	9 996	63.0%	3 000	18.9%	-	-	-	-	12 996	-	12 769	(2 460.0%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	(1 230.0%)	-
Decrease in other non-current receivables	15 862	-	(14 816)	(93.4%)	(10 372)	(65.4%)	-	-	-	-	(25 188)	-	12 769	-	(100.0%)
Decrease (increase) in non-current investments	-	-	24 812	-	13 372	-	-	-	-	-	38 183	-	-	-	-
Payments	(48 412)	(62 385)	(20 826)	43.0%	(15 322)	31.6%	(13 374)	21.4%	(10 510)	16.8%	(60 031)	96.2%	(18 932)	111.9%	(44.5%)
Capital assets	(48 412)	(62 385)	(20 826)	43.0%	(15 322)	31.6%	(13 374)	21.4%	(10 510)	16.8%	(60 031)	96.2%	(18 932)	111.9%	(44.5%)
Net Cash from/(used) Investing Activities	(32 550)	(62 385)	(10 830)	33.3%	(12 322)	37.9%	(13 374)	21.4%	(10 510)	16.8%	(47 035)	75.4%	(6 163)	19.0%	70.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 300)	(1 893)	(1 893)	44.0%	-	-	-	-	-	-	(1 893)	100.0%	-	-	-
Repayment of borrowing	(4 300)	(1 893)	(1 893)	44.0%	-	-	-	-	-	-	(1 893)	100.0%	-	-	-
Net Cash from/(used) Financing Activities	(4 300)	(1 893)	(1 893)	44.0%	-	-	-	-	-	-	(1 893)	100.0%	-	-	-
Net Increase/(Decrease) in cash held	8 190	(35 973)	35 381	432.0%	(1 025)	(12.5%)	(5 683)	15.8%	(26 213)	72.9%	2 461	(6.8%)	(28 352)	191.7%	(7.5%)
Cash/cash equivalents at the year begin:	65 388	42 798	42 798	65.5%	78 179	119.6%	77 155	180.3%	71 472	167.0%	42 798	100.0%	81 416	157.7%	(12.2%)
Cash/cash equivalents at the year end:	73 578	6 826	78 179	106.3%	77 155	104.9%	71 472	1 047.1%	45 259	663.1%	45 259	663.1%	53 064	145.1%	(14.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	291	1.5%	475	2.4%	246	1.3%	18 615	94.8%	19 628	72.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	42	7.1%	43	7.3%	5	.8%	497	84.7%	587	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	9.7%	4	10.4%	4	8.9%	29	71.0%	40	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	321	4.7%	310	4.5%	308	4.5%	5 929	86.3%	6 867	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	(7.1%)	4	(3.4%)	35	(32.0%)	(158)	142.5%	(111)	(.4%)	-	-	-	-
Total By Income Source	665	2.5%	835	3.1%	598	2.2%	24 912	92.2%	27 011	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	447	7.6%	444	7.6%	435	7.4%	4 536	77.4%	5 863	21.7%	-	-	-	-
Commercial	64	4.5%	71	5.0%	(68)	(4.8%)	1 358	95.3%	1 425	5.3%	-	-	-	-
Households	253	3.5%	174	2.4%	181	2.5%	6 593	91.6%	7 201	26.7%	-	-	-	-
Other	(99)	(.8%)	146	1.2%	51	.4%	12 425	99.2%	12 522	46.4%	-	-	-	-
Total By Customer Group	665	2.5%	835	3.1%	598	2.2%	24 912	92.2%	27 011	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 689	100.0%	-	-	-	-	0	-	2 689	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 689	100.0%	-	-	-	-	0	-	2 689	100.0%

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMBABAZANE (KZN236)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	88 826	90 609	38 118	42.9%	23 739	26.7%	23 382	25.8%	2 633	2.9%	87 873	97.0%	1 899	87.3%	38.6%
Property rates	7 627	7 711	4 415	57.9%	1 097	14.4%	1 099	14.3%	1 100	14.3%	7 711	100.0%	628	48.8%	75.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	101	70	16	15.7%	5	5.1%	-	-	-	-	21	30.1%	12	42.4%	(100.0%)
Interest earned - external investments	2 100	2 200	378	18.0%	686	32.7%	1 423	64.7%	436	19.8%	2 923	132.9%	517	27.9%	(15.6%)
Interest earned - outstanding debtors	3	762	136	4 245.9%	-	-	-	-	-	-	136	17.8%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1	1	1	52.6%	-	-	-	-	-	-	1	55.8%	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	78 416	78 416	33 059	42.2%	21 690	27.7%	20 133	25.7%	-	-	74 882	95.5%	-	98.6%	-
Other own revenue	272	1 443	114	42.1%	261	96.0%	727	50.4%	1 097	76.0%	2 199	152.4%	742	49.6%	47.8%
Gains on disposal of PPE	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	85 917	105 669	23 515	27.4%	31 094	36.2%	26 558	25.1%	22 462	21.3%	103 630	98.1%	34 344	110.2%	(34.6%)
Employee related costs	26 910	24 772	5 917	22.0%	5 715	21.2%	6 639	26.8%	7 201	29.1%	25 473	102.8%	4 943	88.3%	45.7%
Remuneration of councillors	6 765	6 406	1 718	25.4%	1 656	24.5%	1 570	24.5%	1 939	30.3%	6 883	107.5%	1 708	97.3%	13.5%
Debt impairment	840	762	-	-	-	-	-	-	-	-	-	-	688	25.5%	(100.0%)
Depreciation and asset impairment	6 621	7 384	-	-	-	-	-	-	-	-	-	-	6 900	110.2%	(100.0%)
Finance charges	125	70	15	12.3%	4 101	3 281.2%	1 068	1 525.2%	620	885.3%	5 804	8 291.6%	5	5.2%	11 710.6%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 150	8 353	3 512	49.1%	3 590	50.2%	1 268	15.2%	1 472	17.6%	9 842	117.8%	1 083	98.7%	35.9%
Contracted services	4 160	3 560	935	22.5%	2 152	51.7%	597	16.8%	801	22.5%	4 485	126.0%	344	100.3%	132.7%
Transfers and grants	3 700	-	1 291	34.9%	-	-	-	-	-	-	1 291	-	1 447	377.7%	(100.0%)
Other expenditure	29 646	54 339	10 126	34.2%	13 880	46.8%	15 417	28.4%	10 429	19.2%	49 851	91.7%	17 225	109.6%	(39.5%)
Loss on disposal of PPE	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 908	(15 061)	14 603		(7 355)		(3 176)		(19 829)		(15 757)		(32 445)		
Transfers recognised - capital	22 787	22 787	3 581	15.7%	9 012	39.6%	-	-	-	-	12 594	55.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 695	7 726	18 184		1 657		(3 176)		(19 829)		(3 164)		(32 445)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 695	7 726	18 184		1 657		(3 176)		(19 829)		(3 164)		(32 445)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 695	7 726	18 184		1 657		(3 176)		(19 829)		(3 164)		(32 445)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 695	7 726	18 184		1 657		(3 176)		(19 829)		(3 164)		(32 445)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	28 975	29 394	5 642	19.5%	9 850	34.0%	4 928	16.8%	11 306	38.5%	31 727	107.9%	6 102	202.3%	85.3%
National Government	22 787	22 787	3 581	15.7%	7 104	31.2%	4 509	19.8%	8 396	36.8%	23 591	103.5%	5 015	235.5%	67.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 787	22 787	3 581	15.7%	7 104	31.2%	4 509	19.8%	8 396	36.8%	23 591	103.5%	5 015	235.5%	67.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 188	6 607	2 061	33.3%	2 746	44.4%	419	6.3%	2 910	44.0%	8 136	123.1%	1 087	26.8%	167.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 975	29 394	5 642	19.5%	9 850	34.0%	4 928	16.8%	11 306	38.5%	31 727	107.9%	6 102	202.3%	85.3%
Governance and Administration	2 720	3 685	1 988	73.1%	2 585	95.1%	225	6.1%	522	14.2%	5 321	144.4%	1 149	2 196.6%	(54.5%)
Executive & Council	1 660	2 663	1 803	108.6%	1 837	110.7%	-	-	465	17.5%	4 105	154.1%	157	23 988.3%	196.6%
Budget & Treasury Office	180	174	26	14.6%	62	34.3%	110	63.5%	-	-	198	114.1%	82	19.9%	(100.0%)
Corporate Services	880	848	159	18.0%	687	78.0%	115	13.6%	57	6.8%	1 017	119.9%	910	59.5%	(93.7%)
Community and Public Safety	10 375	9 959	2 581	24.9%	4 200	40.5%	1 720	17.3%	3 311	33.2%	11 812	118.6%	2 901	20.8%	14.1%
Community & Social Services	10 375	9 959	2 581	24.9%	4 200	40.5%	1 720	17.3%	3 311	33.2%	11 812	118.6%	2 901	20.8%	14.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 880	15 750	1 072	6.8%	3 065	19.3%	2 983	18.9%	7 474	47.5%	14 594	92.7%	2 053	21.6%	264.1%
Planning and Development	2 863	2 733	72	2.5%	125	4.4%	194	7.1%	2 388	87.4%	2 779	101.7%	(62)	(4.7%)	(3 972.7%)
Road Transport	13 017	13 017	1 000	7.7%	2 940	22.6%	2 789	21.4%	5 086	39.1%	11 815	90.8%	2 114	25.8%	140.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	109 750	120 765	41 831	38.1%	29 711	27.1%	32 675	27.1%	1 498	1.2%	105 715	87.5%	1 284	91.9%	16.6%
Property rates, penalties and collection charges	6 102	7 860	2 792	45.8%	116	1.9%	94	1.2%	108	1.4%	3 109	39.6%	105	50.3%	3.0%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	342	9 503	64	18.9%	278	81.5%	1 250	13.2%	840	8.8%	2 433	25.6%	663	59.2%	26.8%
Government - operating	78 416	78 416	33 059	42.2%	21 390	27.3%	20 133	25.7%	-	-	74 582	95.1%	-	98.6%	-
Government - capital	22 787	22 787	5 537	24.3%	7 241	31.8%	10 009	43.9%	-	-	22 787	100.0%	-	100.0%	-
Interest	2 103	2 200	378	18.0%	686	32.6%	1 189	54.0%	550	25.0%	2 803	127.4%	517	27.9%	6.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(76 217)	(110 422)	(28 285)	37.1%	(21 640)	28.4%	(26 558)	24.1%	(22 465)	20.3%	(98 948)	89.6%	(26 330)	85.7%	(14.7%)
Suppliers and employees	(72 392)	(110 352)	(11 074)	15.3%	(20 881)	28.8%	(25 462)	23.1%	(21 845)	19.8%	(79 262)	71.8%	(25 298)	87.9%	(13.6%)
Finance charges	(125)	(70)	-	-	(59)	47.6%	(45)	64.2%	(20)	27.9%	(124)	177.2%	(11)	126.5%	81.5%
Transfers and grants	(3 700)	-	(17 211)	465.2%	(700)	18.9%	(1 051)	-	(600)	-	(19 561)	-	(1 021)	29.2%	(41.2%)
Net Cash from/(used) Operating Activities	33 532	10 343	13 546	40.4%	8 071	24.1%	6 117	59.1%	(20 967)	(202.7%)	6 767	65.4%	(25 046)	118.1%	(16.3%)
Cash Flow from Investing Activities															
Receipts	(26 286)	-	(34 821)	132.5%	(19 842)	75.5%	(100 228)	-	(55 000)	-	(209 890)	-	26 873	(22 084.6%)	(304.7%)
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	1 514	-	2 950	194.9%	-	-	-	-	-	-	2 950	-	-	-	-
Decrease in other non-current receivables	1 900	-	2 229	117.3%	268	14.1%	-	-	-	-	2 496	-	-	-	-
Decrease (increase) in non-current investments	(30 000)	-	(40 000)	133.3%	(20 109)	67.0%	(100 228)	-	(55 000)	-	(215 337)	-	26 873	-	(304.7%)
Payments	(28 975)	(29 395)	(5 642)	19.5%	(3 108)	10.7%	(4 935)	16.8%	(11 384)	38.7%	(25 069)	85.3%	(6 529)	90.5%	74.4%
Capital assets	(28 975)	(29 395)	(5 642)	19.5%	(3 108)	10.7%	(4 935)	16.8%	(11 384)	38.7%	(25 069)	85.3%	(6 529)	90.5%	74.4%
Net Cash from/(used) Investing Activities	(55 261)	(29 395)	(40 463)	73.2%	(22 950)	41.5%	(105 163)	357.8%	(66 384)	225.8%	(234 959)	799.3%	20 345	219.9%	(426.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(241)	-	-	-	-	-	(58)	-	-	-	(58)	-	-	-	-
Repayment of borrowing	(241)	-	-	-	-	-	(58)	-	-	-	(58)	-	-	-	-
Net Cash from/(used) Financing Activities	(241)	-	-	-	-	-	(58)	-	-	-	(58)	-	-	-	-
Net Increase/(Decrease) in cash held	(21 970)	(19 052)	(26 917)	122.5%	(14 879)	67.7%	(99 103)	520.2%	(87 351)	458.5%	(228 250)	1 198.0%	(4 701)	697.1%	1 758.1%
Cash/cash equivalents at the year begin:	41 609	49 263	49 263	118.4%	22 346	53.7%	7 467	15.2%	(91 636)	(186.0%)	49 263	100.0%	(26 502)	-	245.8%
Cash/cash equivalents at the year end:	19 639	30 211	22 346	113.8%	7 467	38.0%	(91 636)	(303.3%)	(178 987)	(592.5%)	(178 987)	(592.5%)	(31 203)	(75.0%)	473.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	458	3.2%	445	3.1%	411	2.9%	12 917	90.8%	14 231	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	458	3.2%	445	3.1%	411	2.9%	12 917	90.8%	14 231	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	330	2.9%	328	2.9%	328	2.9%	10 410	91.3%	11 396	80.1%	-	-	-	-
Commercial	11	20.8%	2	4.0%	2	3.5%	39	71.7%	54	.4%	-	-	-	-
Households	2	8.8%	2	7.9%	1	3.9%	16	79.5%	20	.1%	-	-	-	-
Other	115	4.2%	113	4.1%	80	2.9%	2 452	88.8%	2 761	19.4%	-	-	-	-
Total By Customer Group	458	3.2%	445	3.1%	411	2.9%	12 917	90.8%	14 231	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	9	100.0%	-	-	-	-	9	100.0%
Total	-	-	9	100.0%	-	-	-	-	9	100.0%

Contact Details

Municipal Manager	Mr M R Mkhatshwa	036 353 0693
Financial Manager	Mr D N Maphumulo	036 353 0691/93

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	504 837	496 371	163 059	32.3%	134 384	26.6%	35 903	7.2%	125 435	25.3%	458 781	92.4%	49 540	95.9%	153.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	134 908	134 908	37 222	27.6%	21 315	15.8%	25 588	19.0%	27 600	20.5%	111 725	82.8%	29 481	96.2%	(6.4%)
Service charges - sanitation revenue	16 598	16 598	4 196	25.3%	4 054	24.4%	4 227	25.5%	4 141	25.0%	16 619	100.1%	3 662	92.0%	13.1%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	9 471	7 172	918	9.7%	3 120	32.9%	300	4.2%	5 326	74.3%	9 664	134.7%	4 510	130.3%	18.1%
Interest earned - outstanding debtors	35 660	35 660	5 329	14.9%	4 693	13.2%	4 613	12.9%	4 513	12.7%	19 148	53.7%	11 017	101.5%	(59.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	306 828	301 695	115 130	37.5%	101 080	32.9%	983	.3%	83 231	27.6%	300 424	99.6%	812	94.0%	10 152.0%
Other own revenue	1 372	338	264	19.2%	121	8.8%	192	56.8%	624	184.6%	1 201	355.4%	58	120.9%	974.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	466 588	457 593	70 141	15.0%	90 506	19.4%	81 844	17.9%	118 696	25.9%	361 186	78.9%	86 023	65.8%	38.0%
Employee related costs	160 321	139 928	31 901	19.9%	38 167	23.8%	32 962	23.6%	38 123	27.2%	141 154	100.9%	28 394	93.6%	34.3%
Remuneration of councillors	4 619	10 290	1 075	23.3%	1 224	26.5%	1 097	10.7%	1 378	13.4%	4 774	46.4%	1 039	77.6%	32.7%
Debt impairment	30 452	26 380	-	-	-	-	-	-	311	1.2%	311	1.2%	-	-	(100.0%)
Depreciation and asset impairment	44 689	44 660	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 311	1 075	503	38.4%	35	2.7%	13	1.2%	1 525	141.8%	2 076	193.1%	49	76.7%	3 002.5%
Bulk purchases	6 085	6 085	992	16.3%	1 280	21.0%	2 246	36.9%	2 337	38.4%	6 855	112.7%	17 897	74.7%	(86.9%)
Other Materials	54 450	48 552	2 690	4.9%	5 617	10.3%	6 114	12.6%	15 106	31.1%	29 528	60.8%	6 210	94.3%	143.2%
Contracted services	37 658	40 814	6 125	16.3%	7 603	20.2%	6 945	17.0%	7 131	17.5%	27 803	68.1%	10 963	96.7%	(35.0%)
Transfers and grants	11 900	12 480	-	-	6 240	52.4%	1 958	15.7%	1 201	9.6%	9 398	75.3%	-	24.0%	(100.0%)
Other expenditure	115 104	127 329	26 855	23.3%	30 340	26.4%	30 509	24.0%	51 584	40.5%	139 288	109.4%	21 470	79.7%	140.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 249	38 778	92 918		43 878		(45 941)		6 739		97 595		(36 484)		
Transfers recognised - capital	209 225	269 648	46 825	22.4%	78 243	37.4%	56 775	21.1%	112 111	41.6%	293 954	109.0%	157 457	90.5%	(28.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	247 474	308 426	139 743		122 121		10 834		118 850		391 549		120 974		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	247 474	308 426	139 743		122 121		10 834		118 850		391 549		120 974		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	247 474	308 426	139 743		122 121		10 834		118 850		391 549		120 974		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 474	308 426	139 743		122 121		10 834		118 850		391 549		120 974		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	277 475	367 025	64 783	23.3%	93 955	33.9%	57 310	15.6%	163 847	44.6%	379 895	103.5%	138 565	83.7%	18.2%
National Government	209 225	269 648	46 825	22.4%	78 243	37.4%	56 388	20.9%	138 570	51.4%	320 026	118.7%	129 140	84.6%	7.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	209 225	269 648	46 825	22.4%	78 243	37.4%	56 388	20.9%	138 570	51.4%	320 026	118.7%	129 140	83.9%	7.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 250	97 377	17 958	26.3%	15 712	23.0%	922	.9%	25 277	26.0%	59 869	61.5%	9 425	76.9%	168.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	277 475	367 025	64 783	23.3%	93 955	33.9%	57 310	15.6%	163 847	44.6%	379 895	103.5%	138 565	83.7%	18.2%
Governance and Administration	4 310	5 344	2 013	46.7%	204	4.7%	84	1.6%	1 506	28.2%	3 807	71.2%	32	53.4%	4 576.4%
Executive & Council	2 210	2 311	745	33.7%	169	7.6%	35	1.5%	1 058	45.8%	2 007	86.8%	6	59.4%	17 337.9%
Budget & Treasury Office	600	1 161	448	74.6%	35	5.8%	-	-	43	3.7%	526	45.2%	10	104.6%	315.4%
Corporate Services	1 500	1 871	821	54.7%	-	-	49	2.6%	405	21.6%	1 275	68.1%	16	11.1%	2 454.3%
Community and Public Safety	17 586	12 352	1 559	8.9%	1 053	6.0%	-	-	23	.2%	2 636	21.3%	-	-	(100.0%)
Community & Social Services	17 586	12 352	1 559	8.9%	1 053	6.0%	-	-	-	-	2 612	21.1%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	23	-	23	-	-	-	(100.0%)
Economic and Environmental Services	2 315	2 315	846	36.5%	-	-	79	3.4%	9 941	429.4%	10 866	469.4%	979	33.8%	915.4%
Planning and Development	-	-	-	-	-	-	-	-	9 115		9 115	-	979	108.8%	831.0%
Road Transport	2 315	2 315	846	36.5%	-	-	79	3.4%	826	35.7%	1 751	75.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	253 264	347 014	60 365	23.8%	92 698	36.6%	57 147	16.5%	152 377	43.9%	362 587	104.5%	137 554	84.8%	10.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	253 264	347 014	60 365	23.8%	92 698	36.6%	57 147	16.5%	152 377	43.9%	362 587	104.5%	137 554	84.8%	10.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	602 205	693 390	206 400	34.3%	183 142	30.4%	193 866	28.0%	99 657	14.4%	683 065	98.5%	22 356	80.4%	345.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	68 177	98 478	18 310	26.9%	20 292	29.8%	22 362	22.7%	25 574	26.0%	86 538	87.9%	15 741	96.0%	62.5%
Other revenue	1 372	339	265	19.3%	121	8.8%	212	62.5%	639	188.5%	1 236	364.7%	58	147.4%	999.9%
Government - operating	306 828	301 696	116 938	38.1%	102 190	33.3%	78 722	26.1%	2 250	.7%	300 100	99.5%	44	93.1%	5 013.6%
Government - capital	209 225	269 658	69 970	33.4%	57 405	27.4%	92 269	34.2%	64 967	24.1%	284 611	105.5%	-	61.8%	(100.0%)
Interest	16 603	23 219	917	5.5%	3 134	18.9%	300	1.3%	6 227	26.8%	10 578	45.6%	6 513	240.1%	(4.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(391 446)	(386 753)	(70 061)	17.9%	(90 596)	23.1%	(81 872)	21.2%	(108 969)	28.2%	(351 497)	90.9%	(85 339)	88.8%	27.7%
Suppliers and employees	(378 235)	(373 198)	(69 579)	18.4%	(84 320)	22.3%	(79 530)	21.3%	(106 014)	28.4%	(339 443)	91.0%	(84 819)	90.3%	25.0%
Finance charges	(1 311)	(1 075)	(482)	36.8%	(35)	2.7%	(384)	35.7%	(361)	33.6%	(1 262)	117.4%	(49)	74.8%	635.5%
Transfers and grants	(11 900)	(12 480)	-	-	(6 240)	52.4%	(1 958)	15.7%	(2 594)	20.8%	(10 792)	86.5%	(471)	8.7%	451.2%
Net Cash from/(used) Operating Activities	210 759	306 637	136 339	64.7%	92 546	43.9%	111 993	36.5%	(9 312)	(3.0%)	331 567	108.1%	(62 983)	72.3%	(85.2%)
Cash Flow from Investing Activities															
Receipts	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 288)	(367 027)	(52 698)	23.6%	(100 841)	45.2%	(217 770)	59.3%	(138 491)	37.7%	(509 800)	138.9%	(157 454)	88.5%	(12 0%)
Capital assets	(223 288)	(367 027)	(52 698)	23.6%	(100 841)	45.2%	(217 770)	59.3%	(138 491)	37.7%	(509 800)	138.9%	(157 454)	88.5%	(12.0%)
Net Cash from/(used) Investing Activities	(193 288)	(367 027)	(52 698)	27.3%	(100 841)	52.2%	(217 770)	59.3%	(138 491)	37.7%	(509 800)	138.9%	(157 454)	88.5%	(12.0%)
Cash Flow from Financing Activities															
Receipts	554	631	-	-	436	78.7%	-	-	-	-	436	69.1%	173	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	554	631	-	-	436	78.7%	-	-	-	-	436	69.1%	173	-	(100.0%)
Payments	(4 472)	(3 155)	(1 415)	31.6%	-	-	(1 490)	47.2%	(4 941)	156.6%	(7 846)	248.7%	-	37.0%	(100.0%)
Repayment of borrowing	(4 472)	(3 155)	(1 415)	31.6%	-	-	(1 490)	47.2%	(4 941)	156.6%	(7 846)	248.7%	-	37.0%	(100.0%)
Net Cash from/(used) Financing Activities	(3 918)	(2 524)	(1 415)	36.1%	436	(11.1%)	(1 490)	59.0%	(4 941)	195.8%	(7 410)	293.6%	173	19.7%	(2 956.0%)
Net Increase/(Decrease) in cash held	13 553	(62 914)	82 226	606.7%	(7 859)	(58.0%)	(107 266)	170.5%	(152 744)	242.8%	(185 643)	295.1%	(220 265)	(2 027.3%)	(30.7%)
Cash/cash equivalents at the year begin:	151 308	126 554	126 554	83.6%	208 780	138.0%	200 921	158.8%	93 655	74.0%	126 554	100.0%	322 956	103.6%	(71.0%)
Cash/cash equivalents at the year end:	164 861	63 640	208 780	126.6%	200 921	121.9%	93 655	147.2%	(59 089)	(92.8%)	(59 089)	(92.8%)	102 691	67.9%	(157.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 303	3.9%	11 271	2.3%	8 752	1.8%	457 815	92.1%	497 141	99.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	1.4%	32	1.6%	3	.2%	1 904	96.8%	1 967	.4%	-	-	-	-
Total By Income Source	19 331	3.9%	11 303	2.3%	8 755	1.8%	459 719	92.1%	499 108	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 506	9.0%	467	2.8%	353	2.1%	14 376	86.1%	16 702	3.3%	-	-	-	-
Commercial	1 069	17.2%	634	10.2%	356	5.7%	4 170	66.9%	6 229	1.2%	-	-	-	-
Households	16 728	3.5%	10 170	2.1%	8 043	1.7%	439 269	92.6%	474 210	95.0%	-	-	-	-
Other	28	1.4%	32	1.6%	3	.2%	1 904	96.8%	1 967	.4%	-	-	-	-
Total By Customer Group	19 331	3.9%	11 303	2.3%	8 755	1.8%	459 719	92.1%	499 108	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 506	4.8%	-	-	-	-	29 544	95.2%	31 049	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 506	4.8%	-	-	-	-	29 544	95.2%	31 049	100.0%

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Mrs PHZ kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	232 419	237 113	67 287	29.0%	60 102	25.9%	52 799	22.3%	43 924	18.5%	224 112	94.5%	42 465	98.4%	3.4%
Property rates	46 018	54 349	19 432	42.2%	10 910	23.7%	10 799	19.9%	10 780	19.8%	51 921	95.5%	10 189	110.8%	5.8%
Property rates - penalties and collection charges	6 672	6 654	1 544	23.1%	1 872	28.1%	1 535	23.1%	1 449	21.8%	6 401	96.2%	1 732	111.8%	(16.3%)
Service charges - electricity revenue	97 788	93 914	25 042	25.6%	23 907	24.4%	22 939	24.4%	23 684	25.2%	95 573	101.8%	21 197	95.5%	11.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	16 012	16 036	4 063	25.4%	4 014	25.1%	4 019	25.1%	4 028	25.1%	16 123	100.5%	3 715	100.5%	8.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 974	1 682	399	20.2%	368	18.6%	357	21.2%	405	24.1%	1 529	90.9%	275	139.8%	47.2%
Interest earned - external investments	1 920	1 700	524	27.3%	317	16.5%	440	25.9%	685	40.3%	1 966	115.7%	484	102.8%	41.4%
Interest earned - outstanding debtors	2	2	-	-	171	10 670.6%	2	118.4%	2	124.5%	175	10 913.4%	2	103.2%	14.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	495	818	260	52.4%	288	58.2%	449	54.8%	388	47.4%	1 384	169.1%	90	73.9%	332.9%
Licences and permits	4 504	4 053	1 029	22.8%	974	21.6%	1 281	31.6%	1 032	25.5%	4 315	106.5%	1 008	105.9%	2.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 036	57 140	14 805	28.5%	17 059	32.8%	10 676	18.7%	1 217	2.1%	43 757	76.6%	3 573	89.1%	(65.9%)
Other own revenue	958	958	189	19.7%	223	23.2%	302	31.5%	255	26.6%	968	101.0%	200	87.9%	27.6%
Gains on disposal of PPE	4 040	(193)	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 015	229 644	50 918	22.3%	48 430	21.2%	46 597	20.3%	45 816	20.0%	191 761	83.5%	44 156	82.9%	3.8%
Employee related costs	83 530	78 108	16 980	20.3%	17 851	21.4%	18 125	23.2%	17 720	22.7%	70 675	90.5%	15 455	83.8%	14.7%
Remuneration of councillors	3 407	3 357	737	21.6%	763	22.4%	796	23.7%	964	28.7%	3 259	97.1%	910	97.6%	5.9%
Debt impairment	6 707	9 307	1 303	19.4%	1 303	19.4%	1 303	14.0%	1 303	14.0%	5 212	56.0%	743	77.7%	75.3%
Depreciation and asset impairment	10 539	12 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 028	1 038	574	55.8%	-	-	512	49.3%	-	-	1 086	104.6%	-	104.3%	-
Bulk purchases	73 763	73 763	20 284	27.5%	15 188	20.6%	13 338	18.1%	13 170	17.9%	61 982	84.0%	14 346	85.5%	(8.2%)
Other Materials	388	455	83	21.5%	101	26.0%	84	18.5%	118	25.9%	386	84.8%	147	90.7%	(20.0%)
Contracted services	13 527	14 973	2 646	19.6%	3 787	28.0%	3 074	20.5%	3 588	24.0%	13 095	87.5%	2 727	90.3%	31.6%
Transfers and grants	4 256	1 564	272	6.4%	428	10.0%	483	30.9%	369	23.6%	1 552	99.2%	312	50.3%	18.3%
Other expenditure	30 869	34 343	8 039	26.0%	9 010	29.2%	8 882	25.9%	8 584	25.0%	34 515	100.5%	9 515	99.7%	(9.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 404	7 469	16 370		11 672		6 202		(1 892)		32 352		(1 691)		
Transfers recognised - capital	14 383	14 383	2 218	15.4%	700	4.9%	4 182	29.1%	7 284	50.6%	14 383	100.0%	2 663	100.0%	173.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 787	21 852	18 587		12 372		10 384		5 392		46 735		972		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 787	21 852	18 587		12 372		10 384		5 392		46 735		972		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 787	21 852	18 587		12 372		10 384		5 392		46 735		972		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 787	21 852	18 587		12 372		10 384		5 392		46 735		972		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	36 163	36 095	5 259	14.5%	3 006	8.3%	4 475	12.4%	12 237	33.9%	24 978	69.2%	6 675	61.7%	83.3%
National Government	14 383	14 383	2 218	15.4%	700	4.9%	3 857	26.8%	7 284	50.6%	14 058	97.7%	2 692	100.3%	170.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	12 151	12 151	-	-	-	-	-	-	3 089	25.4%	3 089	25.4%	-	6.7%	(100.0%)
Transfers recognised - capital	26 534	26 534	2 218	8.4%	700	2.6%	3 857	14.5%	10 373	39.1%	17 148	64.6%	2 692	74.2%	285.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 628	9 560	3 042	31.6%	2 306	24.0%	618	6.5%	1 864	19.5%	7 830	81.9%	3 984	58.2%	(53.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 163	36 095	5 259	14.5%	3 006	8.3%	4 475	12.4%	12 237	33.9%	24 978	69.2%	6 675	61.7%	83.3%
Governance and Administration	41	43	2	5.2%	1	2.0%	4	10.3%	17	39.3%	24	56.4%	-	31.1%	(100.0%)
Executive & Council	-	2	-	-	-	-	-	-	-	-	-	-	-	46.9%	-
Budget & Treasury Office	41	41	2	5.2%	1	2.0%	4	10.7%	17	41.0%	24	58.8%	-	6.6%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 220	1 100	-	-	32	1.0%	432	39.3%	280	25.4%	744	67.7%	610	188.8%	(54.1%)
Community & Social Services	500	535	-	-	-	-	430	80.4%	-	-	430	80.4%	582	182.1%	(100.0%)
Sport And Recreation	2 155	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	565	565	-	-	32	5.7%	3	.5%	280	49.5%	315	55.7%	27	-	919.9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 647	25 252	5 247	21.3%	2 886	11.7%	4 013	15.9%	8 710	34.5%	20 856	82.6%	5 981	67.4%	45.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	24 647	25 252	5 247	21.3%	2 886	11.7%	4 013	15.9%	8 710	34.5%	20 856	82.6%	5 981	67.4%	45.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 255	9 700	10	.1%	87	1.1%	25	.3%	3 231	33.3%	3 354	34.6%	85	17.7%	3 696.2%
Electricity	8 255	8 200	9	.1%	32	.4%	(5)	(.1%)	3 231	39.4%	3 267	39.8%	85	14.7%	3 696.2%
Water	-	-	2	-	-	-	-	-	-	-	2	-	-	-	-
Waste Water Management	-	-	-	-	55	-	30	-	-	-	85	-	-	-	-
Waste Management	-	1 500	-	-	-	-	-	-	-	-	-	-	-	44.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	224 003	235 963	80 547	36.0%	81 622	36.4%	76 329	32.3%	47 551	20.2%	286 049	121.2%	74 240	175.0%	(35.9%)
Property rates, penalties and collection charges	48 313	55 389	20 976	43.4%	12 782	26.5%	14 089	25.4%	13 802	24.9%	61 648	111.3%	11 921	127.0%	15.8%
Service charges	100 354	100 354	31 644	31.5%	28 102	28.0%	26 565	26.5%	30 046	29.9%	116 357	115.9%	26 584	116.6%	13.0%
Other revenue	6 995	6 995	12 740	182.1%	25 816	369.1%	13 417	191.8%	1 988	28.4%	53 961	771.5%	35 233	2 908.3%	(94.4%)
Government - operating	52 036	57 140	14 663	28.2%	13 734	26.4%	10 676	18.7%	1 028	1.8%	40 101	70.2%	17	70.4%	5 836.5%
Government - capital	14 383	14 383	-	-	700	4.9%	11 141	77.5%	-	-	11 841	82.3%	-	-	-
Interest	1 922	1 702	524	27.3%	488	25.4%	442	26.0%	687	40.4%	2 141	125.8%	484	102.8%	41.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 704)	(206 332)	(78 182)	38.2%	(81 653)	39.9%	(65 063)	31.5%	(36 896)	17.9%	(261 795)	126.9%	(69 602)	197.3%	(47.0%)
Suppliers and employees	(203 676)	(205 294)	(77 608)	38.1%	(81 369)	40.0%	(64 399)	31.4%	(36 527)	17.8%	(259 903)	126.6%	(69 602)	200.8%	(47.5%)
Finance charges	(1 028)	(1 038)	(574)	55.8%	-	-	(512)	49.3%	-	-	(1 086)	104.6%	-	104.3%	-
Transfers and grants	-	-	-	-	(285)	-	(152)	-	(369)	-	(806)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	19 299	29 630	2 365	12.3%	(32)	(.2%)	11 266	38.0%	10 655	36.0%	24 254	81.9%	4 637	25.9%	129.8%
Cash Flow from Investing Activities															
Receipts	4 236	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 250	17	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(14)	(14)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 163)	(36 095)	(2 932)	8.1%	(3 006)	8.3%	(4 789)	13.3%	(12 237)	33.9%	(22 965)	63.6%	(3 984)	18.7%	207.1%
Capital assets	(36 163)	(36 095)	(2 932)	8.1%	(3 006)	8.3%	(4 789)	13.3%	(12 237)	33.9%	(22 965)	63.6%	(3 984)	18.7%	207.1%
Net Cash from/(used) Investing Activities	(31 927)	(36 092)	(2 932)	9.2%	(3 006)	9.4%	(4 789)	13.3%	(12 237)	33.9%	(22 965)	63.6%	(3 984)	18.9%	207.1%
Cash Flow from Financing Activities															
Receipts	547	547	114	20.9%	94	17.2%	77	14.2%	-	-	286	52.2%	68	11.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	547	547	114	20.9%	94	17.2%	77	14.2%	-	-	286	52.2%	68	616.4%	(100.0%)
Payments	(2 890)	(2 890)	(809)	28.0%	-	-	(1 559)	53.9%	-	-	(2 367)	81.9%	-	56.6%	-
Repayment of borrowing	(2 890)	(2 890)	(809)	28.0%	-	-	(1 559)	53.9%	-	-	(2 367)	81.9%	-	56.6%	-
Net Cash from/(used) Financing Activities	(2 343)	(2 343)	(694)	29.6%	94	(4.0%)	(1 481)	63.2%	-	-	(2 082)	88.8%	68	(160.2%)	(100.0%)
Net Increase/(Decrease) in cash held	(14 971)	(8 805)	(1 262)	8.4%	(2 944)	19.7%	4 996	(56.7%)	(1 583)	18.0%	(793)	9.0%	720	(.2%)	(319.7%)
Cash/cash equivalents at the year begin:	41 533	38 431	1 965	4.7%	703	1.7%	(2 240)	(5.8%)	2 755	7.2%	1 965	5.1%	1 245	5.1%	121.3%
Cash/cash equivalents at the year end:	26 562	29 627	703	2.6%	(2 240)	(8.4%)	2 755	9.3%	1 173	4.0%	1 173	4.0%	1 965	5.7%	(40.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 650	84.3%	194	4.5%	16	.4%	472	10.9%	4 333	6.2%	63	1.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 623	11.0%	607	2.5%	452	1.9%	20 164	84.6%	23 847	33.9%	7 863	33.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 039	7.4%	411	2.9%	303	2.2%	12 213	87.5%	13 966	19.9%	5 007	35.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	373	1.5%	363	1.5%	371	1.5%	23 932	95.6%	25 039	35.6%	13 484	53.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	514	16.6%	34	1.1%	23	.7%	2 529	81.6%	3 100	4.4%	241	7.8%	-	-
Total By Income Source	8 198	11.7%	1 610	2.3%	1 165	1.7%	59 311	84.4%	70 284	100.0%	26 658	37.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	743	24.9%	177	5.9%	48	1.6%	2 015	67.6%	2 982	4.2%	-	-	-	-
Commercial	4 323	51.1%	162	1.9%	99	1.2%	3 881	45.8%	8 466	12.0%	79	.9%	-	-
Households	3 005	5.3%	1 238	2.2%	983	1.7%	51 934	90.9%	57 160	81.3%	26 579	46.5%	-	-
Other	128	7.6%	34	2.0%	35	2.1%	1 480	88.3%	1 676	2.4%	-	-	-	-
Total By Customer Group	8 198	11.7%	1 610	2.3%	1 165	1.7%	59 311	84.4%	70 284	100.0%	26 658	37.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 408	100.0%	-	-	-	-	-	-	5 408	23.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	650	100.0%	-	-	-	-	-	-	650	2.8%
VAT (output less input)	8	100.0%	-	-	-	-	-	-	8	-
Pensions / Retirement	997	100.0%	-	-	-	-	-	-	997	4.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 845	100.0%	-	-	-	-	-	-	2 845	12.4%
Auditor-General	5	100.0%	-	-	-	-	-	-	5	-
Other	12 948	100.0%	-	-	-	-	-	-	12 948	56.6%
Total	22 862	100.0%	-	-	-	-	-	-	22 862	100.0%

Contact Details

Municipal Manager	Mr Biyela TP	034 212 2121
Financial Manager	Mr G Esterhuizen	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	136 253	138 207	24 357	17.9%	35 653	26.2%	32 677	23.6%	27 024	19.6%	119 711	86.6%	5 752	90.9%	369.8%
Property rates	17 334	17 334	18 200	105.0%	56	.3%	(9)	-	8	-	18 255	105.3%	117	75.3%	(93.1%)
Property rates - penalties and collection charges	381	381	-	-	49	12.8%	87	22.8%	113	29.5%	248	65.1%	-	9.7%	(100.0%)
Service charges - electricity revenue	15 964	15 964	2 419	15.2%	1 591	10.0%	2 178	13.6%	2 498	15.6%	8 686	54.4%	2 213	58.8%	12.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 347	1 347	596	44.3%	412	30.6%	612	45.4%	(5 088)	(377.7%)	(3 468)	(257.5%)	594	61.9%	(956.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	547	485	107	19.5%	70	12.9%	238	49.0%	235	48.5%	650	133.9%	124	88.1%	90.2%
Interest earned - external investments	2 000	3 700	1 546	77.3%	1 117	55.8%	1 911	51.6%	1 782	48.2%	6 355	171.8%	800	144.7%	122.7%
Interest earned - outstanding debtors	345	345	175	50.6%	203	59.0%	205	59.4%	237	68.7%	820	237.7%	248	180.7%	(4.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	95	95	19	19.8%	179	188.1%	285	299.7%	225	236.6%	707	744.2%	16	70.2%	1 318.1%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	49	-	-	-	-	-	-	-	49	-	169	-	(100.0%)
Transfers recognised - operational	97 489	97 507	1 044	1.1%	31 738	32.6%	26 986	27.7%	26 658	27.3%	86 426	88.6%	1 294	98.3%	1 959.5%
Other own revenue	750	1 048	203	27.1%	239	31.9%	185	17.7%	355	33.9%	983	93.8%	177	281.0%	100.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	110 846	138 942	24 810	22.4%	15 899	14.3%	27 213	19.6%	29 223	21.0%	97 145	69.9%	21 138	80.0%	38.2%
Employee related costs	37 094	37 845	7 062	19.0%	4 880	13.2%	7 488	19.8%	7 640	20.2%	27 071	71.5%	6 174	74.7%	23.8%
Remuneration of councillors	13 399	13 433	2 130	15.9%	1 501	11.2%	2 268	16.9%	2 323	17.3%	8 222	61.2%	2 130	84.1%	9.1%
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 500	5 500	-	-	-	-	1 866	33.9%	1 866	33.9%	3 732	67.9%	-	-	(100.0%)
Finance charges	148	18	129	87.0%	-	-	129	717.5%	129	717.5%	386	2 152.5%	3	34.1%	3 804.0%
Bulk purchases	17 000	17 000	5 211	30.7%	1 394	8.2%	4 755	28.0%	4 477	26.3%	15 837	93.2%	4 042	99.2%	10.8%
Other Materials	808	957	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 580	6 726	-	-	296	4.5%	-	-	-	-	296	4.4%	-	14.5%	-
Transfers and grants	3 000	2 340	2 000	66.7%	959	32.0%	1 092	46.7%	1 348	57.6%	5 400	230.8%	1 362	297.4%	(1.0%)
Other expenditure	26 317	54 124	8 279	31.5%	6 868	26.1%	9 614	17.8%	11 439	21.1%	36 200	66.9%	7 441	81.5%	53.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(13)	-	(100.0%)
Surplus/(Deficit)	25 406	(736)	(453)		19 754		5 464		(2 199)		22 566		(15 386)		
Transfers recognised - capital	80 259	40 190	45 671	56.9%	2 232	2.8%	4 407	11.0%	12 999	32.3%	65 309	162.5%	4 681	67.8%	177.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 665	39 454	45 218		21 987		9 871		10 800		87 875		(10 705)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	105 665	39 454	45 218		21 987		9 871		10 800		87 875		(10 705)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 665	39 454	45 218		21 987		9 871		10 800		87 875		(10 705)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 665	39 454	45 218		21 987		9 871		10 800		87 875		(10 705)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	14 840	82 375	9 724	65.5%	8 929	60.2%	7 899	9.6%	17 734	21.5%	44 286	53.8%	4 129	46.2%	329.6%
National Government	14 840	36 220	9 041	60.9%	4 119	27.8%	3 668	10.1%	13 847	38.2%	30 675	84.7%	2 420	52.0%	472.3%
Provincial Government	-	3 970	150	-	121	-	-	-	-	-	271	6.8%	285	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 840	40 190	9 191	61.9%	4 240	28.6%	3 668	9.1%	13 847	34.5%	30 946	77.0%	2 705	98.9%	411.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	42 185	533	-	4 690	-	4 231	10.0%	3 887	9.2%	13 340	31.6%	1 424	5.7%	173.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 840	82 375	9 724	65.5%	8 929	60.2%	7 899	9.6%	17 734	21.5%	44 286	53.8%	4 129	46.2%	329.6%
Governance and Administration	1 624	1 924	9 724	598.7%	8 929	549.8%	7 899	410.5%	17 734	921.6%	44 286	2 301.4%	4 129	347.1%	329.6%
Executive & Council	465	465	9 724	2 091.1%	8 929	1 920.3%	7 899	1 698.7%	17 734	3 813.8%	44 286	9 523.9%	4 129	8 435.9%	329.6%
Budget & Treasury Office	9	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 150	1 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 578	37 044	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	5 478	34 852	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 100	2 192	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 400	29 777	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	2 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	27 377	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	238	13 630	-	-	-	-	-	-	-	-	-	-	-	119.0%	-
Electricity	200	13 592	-	-	-	-	-	-	-	-	-	-	-	185.8%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	38	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	200 416	171 904	78 902	39.4%	47 179	23.5%	69 728	40.6%	26 226	15.3%	222 035	129.2%	22 866	100.0%	14.7%
Property rates, penalties and collection charges	16 391	14 344	11 561	70.5%	1 904	11.6%	1 847	12.9%	1 725	12.0%	17 037	118.8%	1 266	47.7%	36.3%
Service charges	12 858	15 475	1 687	13.1%	2 868	22.3%	2 132	13.8%	2 261	14.6%	8 949	57.8%	1 784	52.3%	26.8%
Other revenue	642	689	595	92.6%	647	100.7%	1 174	170.6%	1 275	185.2%	3 691	536.0%	5 001	299.7%	(74.5%)
Government - operating	97 489	97 507	51 844	53.2%	32 418	33.3%	50 699	52.0%	-	-	134 961	138.4%	-	112.6%	-
Government - capital	70 691	40 190	11 481	16.2%	7 483	10.6%	11 804	29.4%	18 777	46.7%	49 545	123.3%	12 971	100.1%	44.8%
Interest	2 345	3 700	1 733	73.9%	1 859	79.3%	2 071	56.0%	2 188	59.1%	7 852	212.2%	1 844	178.7%	18.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(140 304)	(127 974)	(53 859)	38.4%	(42 440)	30.2%	(27 162)	21.2%	(32 637)	25.5%	(156 097)	122.0%	(26 197)	76.8%	24.6%
Suppliers and employees	(137 156)	(125 616)	(52 036)	37.9%	(40 337)	29.4%	(25 842)	20.6%	(31 334)	24.9%	(149 549)	119.1%	(21 720)	71.2%	44.3%
Finance charges	(148)	(18)	-	-	(1)	1.0%	-	-	-	-	(1)	7.9%	-	-	-
Transfers and grants	(3 000)	(2 340)	(1 823)	60.8%	(2 101)	70.0%	(1 320)	56.4%	(1 303)	55.7%	(6 547)	279.8%	(4 478)	116.9%	(70.9%)
Net Cash from/(used) Operating Activities	60 112	43 930	25 043	41.7%	4 739	7.9%	42 566	96.9%	(6 410)	(14.6%)	65 938	150.1%	(3 331)	148.9%	92.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 691)	(79 175)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(70 691)	(79 175)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(70 691)	(79 175)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(550)	(551)	(114)	20.7%	(290)	52.7%	-	-	-	-	(404)	73.3%	(292)	96.2%	(100.0%)
Repayment of borrowing	(550)	(551)	(114)	20.7%	(290)	52.7%	-	-	-	-	(404)	73.3%	(292)	96.2%	(100.0%)
Net Cash from/(used) Financing Activities	(550)	(551)	(114)	20.7%	(290)	52.7%	-	-	-	-	(404)	73.3%	(292)	96.2%	(100.0%)
Net Increase/(Decrease) in cash held	(11 129)	(35 796)	24 929	(224.0%)	4 449	(40.0%)	42 566	(118.9%)	(6 410)	17.9%	65 534	(183.1%)	(3 622)	149.6%	77.0%
Cash/cash equivalents at the year begin:	52 483	94 960	80 995	154.3%	105 925	201.8%	110 374	116.2%	152 940	161.1%	80 995	85.3%	178 618	-	(14.4%)
Cash/cash equivalents at the year end:	41 355	59 164	105 925	256.1%	110 374	266.9%	152 940	258.5%	146 529	247.7%	146 529	247.7%	174 996	292.2%	(16.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	124	11.9%	87	8.4%	156	15.1%	669	64.5%	1 036	5.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	65	.8%	58	.7%	317	4.0%	7 570	94.5%	8 010	38.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	164	1.5%	151	1.4%	147	1.3%	10 512	95.8%	10 974	53.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	3.1%	17	2.8%	15	2.6%	547	91.5%	598	2.9%	-	-	-	-
Total By Income Source	372	1.8%	313	1.5%	636	3.1%	19 298	93.6%	20 618	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	28	3.8%	27	3.7%	73	9.8%	613	82.7%	742	3.6%	-	-	-	-
Commercial	135	2.3%	106	1.8%	314	5.4%	5 261	90.5%	5 816	28.2%	-	-	-	-
Households	196	1.4%	168	1.2%	238	1.8%	12 903	95.5%	13 505	65.5%	-	-	-	-
Other	13	2.3%	12	2.1%	11	2.0%	520	93.6%	555	2.7%	-	-	-	-
Total By Customer Group	372	1.8%	313	1.5%	636	3.1%	19 298	93.6%	20 618	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4 670	100.0%	-	-	-	-	-	-	4 670	24.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 138	100.0%	-	-	-	-	-	-	14 138	75.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18 808	100.0%	-	-	-	-	-	-	18 808	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	125 396	129 250	45 594	36.4%	7 383	5.9%	3 108	2.4%	3 108	2.4%	59 193	45.8%	48 747	85.3%	(93.6%)
Property rates	3 702	3 557	3 085	83.4%	3 103	83.8%	3 103	87.2%	3 103	87.2%	12 394	348.4%	2 120	736.2%	46.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	45	43	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	307	307	25	8.0%	5	1.7%	5	1.7%	5	1.7%	40	13.2%	3 576	3 090.4%	(99.9%)
Interest earned - external investments	3 150	7 150	279	8.8%	836	26.5%	-	-	-	-	1 115	15.6%	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 035	118 035	42 206	35.8%	3 439	2.9%	-	-	-	-	45 644	38.7%	43 051	80.8%	(100.0%)
Other own revenue	157	158	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	126 530	170 713	15 439	12.2%	17 456	13.8%	18 032	10.6%	14 342	8.4%	65 270	38.2%	32 120	85.4%	(55.3%)
Employee related costs	26 934	32 619	5 607	20.8%	6 523	24.2%	6 691	20.5%	7 389	22.7%	26 210	80.4%	6 215	123.7%	18.9%
Remuneration of councillors	9 752	9 752	1 504	15.4%	1 504	15.4%	1 504	15.4%	1 534	15.7%	6 044	62.0%	1 504	66.0%	2.0%
Debt impairment	550	550	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 264	19 620	843	8.2%	843	8.2%	1 739	8.9%	500	2.6%	3 926	20.0%	402	34.9%	24.6%
Finance charges	315	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	5 511	-	(100.0%)
Contracted services	8 850	8 850	122	1.4%	190	2.1%	163	1.8%	108	1.2%	583	6.6%	25	5.9%	325.7%
Transfers and grants	8 000	8 000	638	8.0%	1 223	15.3%	2 691	33.6%	-	-	4 552	56.9%	5 888	139.9%	(100.0%)
Other expenditure	61 865	91 322	6 726	10.9%	7 174	11.6%	5 244	5.7%	4 810	5.3%	23 954	26.2%	12 575	62.9%	(61.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 134)	(41 464)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		
Transfers recognised - capital	36 513	36 513	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 379	(4 951)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 379	(4 951)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 379	(4 951)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 379	(4 951)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	45 663	45 663	5 651	12.4%	6 070	13.3%	22 154	48.5%	7 425	16.3%	41 300	90.4%	5 582	86.9%	33.0%
National Government	36 513	36 513	5 651	15.5%	6 070	16.6%	22 154	60.7%	7 425	20.3%	41 300	113.1%	5 582	39.4%	33.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 513	36 513	5 651	15.5%	6 070	16.6%	22 154	60.7%	7 425	20.3%	41 300	113.1%	5 582	103.2%	33.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 150	9 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 663	45 663	5 651	12.4%	6 070	13.3%	22 154	48.5%	7 425	16.3%	41 300	90.4%	5 582	86.9%	33.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 513	36 513	5 651	15.5%	6 070	16.6%	22 154	60.7%	7 425	20.3%	41 300	113.1%	5 582	103.7%	33.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	36 513	36 513	5 651	15.5%	6 070	16.6%	22 154	60.7%	7 425	20.3%	41 300	113.1%	5 582	103.7%	33.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 150	9 150	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	130 010	130 010	53 753	41.3%	-	-	570	.4%	-	-	54 323	41.8%	20 410	81.6%	(100.0%)
Property rates, penalties and collection charges	600	600	-	-	-	-	-	-	-	-	-	-	-	29.4%	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Government - operating	97 566	97 566	41 681	42.7%	-	-	570	.6%	-	-	42 251	43.3%	20 410	90.4%	(100.0%)
Government - capital	31 844	31 844	12 072	37.9%	-	-	-	-	-	-	12 072	37.9%	-	64.6%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 288)	(82 288)	(6 277)	7.6%	(4 707)	5.7%	(15 408)	18.7%	(6 018)	7.3%	(32 410)	39.4%	(5 910)	34.3%	1.8%
Suppliers and employees	(82 288)	(82 288)	(6 277)	7.6%	(4 707)	5.7%	(15 408)	18.7%	(6 018)	7.3%	(32 410)	39.4%	(5 910)	34.3%	1.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 722	47 722	47 476	99.5%	(4 707)	(9.9%)	(14 838)	(31.1%)	(6 018)	(12.6%)	21 913	45.9%	14 500	123.7%	(141.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 868)	(19 868)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(19 868)	(19 868)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(19 868)	(19 868)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	27 854	27 854	47 476	170.5%	(4 707)	(16.9%)	(14 838)	(53.3%)	(6 018)	(21.6%)	21 913	78.7%	14 500	267.9%	(141.5%)
Cash/cash equivalents at the year begin:	80 549	80 549	76 032	94.4%	123 509	153.3%	118 802	147.5%	103 964	129.1%	76 032	94.4%	148 879	94.4%	(30.2%)
Cash/cash equivalents at the year end:	108 403	108 403	123 509	113.9%	118 802	109.6%	103 964	95.9%	97 945	90.4%	97 945	90.4%	163 379	144.4%	(40.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	972	4.8%	912	4.5%	801	3.9%	17 612	86.8%	20 298	98.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.5%	2	.5%	2	.5%	309	98.4%	314	1.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Total By Income Source	977	4.7%	914	4.4%	803	3.9%	17 920	86.9%	20 614	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	972	4.8%	912	4.5%	801	3.9%	17 612	86.8%	20 298	98.5%	-	-	-	-
Commercial	2	.5%	2	.5%	2	.5%	309	98.4%	314	1.5%	-	-	-	-
Households	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	977	4.7%	914	4.4%	803	3.9%	17 920	86.9%	20 614	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	F B Sithole	033 493 0110
Financial Manager	J S Pansegrouw	033 493 0115

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	164 556	172 211	69 008	41.9%	66 939	40.7%	48 492	28.2%	49 797	28.9%	234 236	136.0%	30 811	110.5%	61.6%
Property rates	22 598	28 605	7 605	33.7%	7 584	33.6%	7 452	26.1%	4 356	15.2%	26 997	94.4%	5 452	100.8%	(20.1%)
Property rates - penalties and collection charges	1 551	1 300	406	26.2%	448	28.9%	498	38.3%	348	26.8%	1 701	130.9%	358	104.4%	(2.6%)
Service charges - electricity revenue	56 539	56 539	14 688	26.0%	14 095	24.9%	14 030	24.8%	8 232	14.6%	51 046	90.3%	12 986	98.2%	(36.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	566	-	-	-	566	-	-	-	-
Service charges - refuse revenue	6 258	6 258	1 571	25.1%	1 712	27.4%	1 141	18.2%	1 142	18.3%	5 566	88.9%	1 515	100.0%	(24.6%)
Service charges - other	798	797	118	14.8%	146	18.3%	163	20.5%	81	10.1%	508	63.8%	150	74.6%	(46.2%)
Rental of facilities and equipment	3 107	3 091	1 418	45.6%	200	6.4%	197	6.4%	161	5.2%	1 976	63.9%	1 399	104.0%	(88.5%)
Interest earned - external investments	3 000	3 000	14 184	472.8%	10 429	347.6%	3 831	127.7%	1 662	55.4%	30 105	1 003.5%	1 150	115.5%	44.6%
Interest earned - outstanding debtors	180	180	97	54.1%	108	59.8%	126	69.9%	80	44.7%	411	228.5%	44	115.3%	82.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	805	405	79	9.8%	42	5.2%	43	10.7%	50	12.4%	215	53.1%	130	84.6%	(61.4%)
Licences and permits	1 955	1 956	392	20.0%	432	22.1%	406	20.7%	285	14.6%	1 515	77.4%	439	95.6%	(35.1%)
Agency services	1 150	1 150	213	18.6%	257	22.4%	206	17.9%	234	20.4%	911	79.2%	344	101.8%	(32.0%)
Transfers recognised - operational	66 465	68 778	28 207	42.4%	31 450	47.3%	19 795	28.8%	33 157	48.2%	112 609	163.7%	5 888	124.0%	463.1%
Other own revenue	141	141	30	21.4%	9	6.3%	37	26.0%	8	5.9%	84	59.5%	956	1 295.0%	(99.1%)
Gains on disposal of PPE	10	10	-	-	26	257.0%	-	-	-	-	26	257.0%	-	-	-
Operating Expenditure	226 353	185 649	31 583	14.0%	36 698	16.2%	59 267	31.9%	43 657	23.5%	171 205	92.2%	36 253	91.2%	20.4%
Employee related costs	71 856	60 500	12 196	17.0%	14 586	20.3%	12 837	21.2%	8 790	14.5%	48 408	80.0%	12 917	110.2%	(32.0%)
Remuneration of councillors	6 320	7 820	1 488	23.5%	1 678	26.6%	1 646	21.1%	609	7.8%	5 421	69.3%	1 703	93.9%	(64.2%)
Debt impairment	4 325	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 543	21 973	-	-	-	-	-	-	-	-	-	-	1	92.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	41 000	41 000	9 569	23.3%	7 810	19.0%	6 686	16.3%	2 570	6.3%	26 635	65.0%	6 764	77.0%	(62.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 383	10 201	1 169	8.7%	1 412	10.6%	2 501	24.5%	1 505	14.7%	6 587	64.6%	3 337	46.2%	(54.9%)
Transfers and grants	42 544	911	305	.7%	319	.8%	388	42.6%	228	25.0%	1 240	136.1%	420	78.5%	(45.8%)
Other expenditure	25 383	40 544	6 858	27.0%	10 892	42.9%	35 209	86.8%	29 956	73.9%	82 914	204.5%	11 110	125.8%	169.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 797)	(13 438)	37 425		30 241		(10 775)		6 141		63 031		(5 442)		
Transfers recognised - capital	40 426	52 622	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 371)	39 184	37 425		30 241		(10 775)		6 141		63 031		(5 442)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(21 371)	39 184	37 425		30 241		(10 775)		6 141		63 031		(5 442)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 371)	39 184	37 425		30 241		(10 775)		6 141		63 031		(5 442)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 371)	39 184	37 425		30 241		(10 775)		6 141		63 031		(5 442)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	52 916	65 288	5 050	9.5%	14 295	27.0%	12 115	18.6%	18 123	27.8%	49 582	75.9%	4 836	63.8%	274.7%
National Government	37 497	58 627	5 050	13.5%	14 295	38.1%	11 020	18.8%	14 921	25.5%	45 286	77.2%	2 186	75.3%	582.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 497	58 627	5 050	13.5%	14 295	38.1%	11 020	18.8%	14 921	25.5%	45 286	77.2%	2 186	75.4%	582.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 419	6 661	-	-	-	-	1 095	16.4%	3 201	48.1%	4 296	64.5%	2 650	32.6%	20.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 916	65 288	5 050	9.5%	14 295	27.0%	12 115	18.6%	18 123	27.8%	49 582	75.9%	4 836	63.8%	274.7%
Governance and Administration	2 640	4 617	-	-	837	31.7%	7 679	166.3%	5 413	117.2%	13 928	301.7%	414	34.6%	1 208.2%
Executive & Council	50	1 070	-	-	-	-	1 095	102.3%	720	67.3%	1 815	169.6%	116	26.5%	522.9%
Budget & Treasury Office	2 543	3 500	-	-	27	1.1%	1 985	56.7%	-	-	2 012	57.5%	16	12.1%	(100.0%)
Corporate Services	47	47	-	-	810	1 722.9%	4 598	9 783.7%	4 693	9 984.7%	10 101	21 491.3%	282	51.6%	1 565.0%
Community and Public Safety	4 819	6 332	1	-	597	12.4%	401	6.3%	1 891	29.9%	2 891	45.6%	2 237	73.8%	(15.4%)
Community & Social Services	3 889	5 482	1	-	164	4.2%	49	.9%	1 643	30.0%	1 856	33.9%	364	83.0%	350.7%
Sport And Recreation	-	-	-	-	269	-	98	-	50	-	417	-	1 509	-	(96.7%)
Public Safety	930	850	-	-	164	17.7%	254	29.9%	199	23.4%	617	72.6%	363	14.5%	(45.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 752	28 708	2 617	8.5%	7 445	24.2%	2 402	8.4%	1 568	5.5%	14 032	48.9%	1 620	68.7%	(3.2%)
Planning and Development	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 752	28 698	2 617	8.5%	7 445	24.2%	2 402	8.4%	1 568	5.5%	14 032	48.9%	1 620	78.6%	(3.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 705	25 290	2 432	16.5%	5 416	36.8%	1 634	6.5%	9 251	36.6%	18 733	74.1%	566	39.5%	1 534.5%
Electricity	14 705	19 830	2 432	16.5%	5 416	36.8%	1 634	8.2%	2 858	14.4%	12 340	62.2%	566	39.5%	404.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	5 460	-	-	-	-	-	-	6 393	117.1%	6 393	117.1%	-	-	(100.0%)
Other	-	341	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	188 320	289 541	50 692	26.9%	50 777	27.0%	40 208	13.9%	58 199	20.1%	199 876	69.0%	26 204	106.0%	122.1%
Property rates, penalties and collection charges	20 194	78 429	4 472	22.1%	5 083	25.2%	5 331	6.8%	6 320	8.1%	21 205	27.0%	4 701	71.5%	34.4%
Service charges	50 897	77 292	9 948	19.5%	13 274	26.1%	12 225	15.8%	13 140	17.0%	48 587	62.9%	12 493	90.9%	5.2%
Other revenue	7 338	9 420	3 373	46.0%	911	12.4%	882	9.4%	1 074	11.4%	6 240	66.2%	1 927	225.7%	(44.3%)
Government - operating	66 465	68 778	25 136	37.8%	31 450	47.3%	19 795	28.8%	36 520	53.1%	112 902	164.2%	5 888	126.9%	520.2%
Government - capital	40 426	52 622	-	-	-	-	-	-	-	-	-	-	-	72.9%	-
Interest	3 000	3 000	7 763	258.8%	59	2.0%	1 975	65.8%	1 145	38.2%	10 941	364.7%	1 194	130.6%	(4.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(196 893)	(151 226)	(29 427)	14.9%	(36 095)	18.3%	(55 458)	36.7%	(76 745)	50.7%	(197 724)	130.7%	(34 173)	82.9%	124.6%
Suppliers and employees	(154 349)	(150 315)	(29 187)	18.9%	(35 775)	23.2%	(55 049)	36.6%	(76 292)	50.8%	(196 303)	130.6%	(33 752)	82.9%	126.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(42 544)	(911)	(240)	.6%	(319)	.8%	(409)	44.9%	(453)	49.7%	(1 421)	156.0%	(420)	80.3%	7.8%
Net Cash from/(used) Operating Activities	(8 573)	138 315	21 265	(248.0%)	14 682	(171.3%)	(15 250)	(11.0%)	(18 545)	(13.4%)	2 152	1.6%	(7 968)	224.4%	132.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	26	-	-	-	-	-	26	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	26	-	-	-	-	-	26	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 624)	(63 989)	-	-	-	-	-	-	-	-	-	-	-	63.6%	-
Capital assets	(47 624)	(63 989)	-	-	-	-	-	-	-	-	-	-	-	63.6%	-
Net Cash from/(used) Investing Activities	(47 624)	(63 989)	-	-	26	(.1%)	-	-	-	-	26	-	-	63.6%	-
Cash Flow from Financing Activities															
Receipts	166	166	15	9.3%	32	19.4%	15	9.2%	4	2.2%	67	40.1%	20	55.6%	(81.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	166	166	15	9.3%	32	19.4%	15	9.2%	4	2.2%	67	40.1%	20	55.6%	(81.6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	166	166	15	9.3%	32	19.4%	15	9.2%	4	2.2%	67	40.1%	20	55.6%	(81.6%)
Net Increase/(Decrease) in cash held	(56 031)	74 492	21 280	(38.0%)	14 740	(26.3%)	(15 235)	(20.5%)	(18 542)	(24.9%)	2 244	3.0%	(7 949)	(1 507.5%)	133.3%
Cash/cash equivalents at the year begin:	46 597	59 860	-	-	21 280	45.7%	36 020	60.2%	20 786	34.7%	-	-	101 301	104.1%	(79.5%)
Cash/cash equivalents at the year end:	(9 434)	134 352	21 280	(225.6%)	36 020	(381.8%)	20 786	15.5%	2 244	1.7%	2 244	1.7%	93 352	214.0%	(97.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 529	48.9%	920	12.7%	315	4.4%	2 459	34.0%	7 224	22.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 077	14.4%	1 038	7.2%	819	5.7%	10 521	72.8%	14 455	45.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	465	18.4%	186	7.4%	151	6.0%	1 720	68.2%	2 522	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	167	100.0%	-	-	-	-	-	-	167	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	444	6.2%	307	4.3%	6 426	89.5%	7 177	22.8%	-	-	-	-
Total By Income Source	6 238	19.8%	2 588	8.2%	1 592	5.0%	21 126	67.0%	31 545	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	480	15.0%	350	11.0%	156	4.9%	2 202	69.1%	3 188	10.1%	-	-	-	-
Commercial	2 126	39.5%	671	12.5%	193	3.6%	2 397	44.5%	5 388	17.1%	-	-	-	-
Households	2 756	18.1%	1 115	7.3%	847	5.6%	10 525	69.0%	15 243	48.3%	-	-	-	-
Other	877	11.4%	452	5.8%	396	5.1%	6 002	77.7%	7 727	24.5%	-	-	-	-
Total By Customer Group	6 238	19.8%	2 588	8.2%	1 592	5.0%	21 126	67.0%	31 545	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 929	100.0%	-	-	-	-	-	-	2 929	7.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	521	100.0%	-	-	-	-	-	-	521	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	430	100.0%	-	-	-	-	-	-	430	1.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 536	100.0%	-	-	-	-	-	-	33 536	89.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	37 417	100.0%	-	-	-	-	-	-	37 417	100.0%

Contact Details

Municipal Manager	Mr B A Xulu	033 413 9108
Financial Manager	Mr M Swanlow	033 413 9155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	292 790	288 738	105 736	36.1%	92 294	31.5%	82 609	28.6%	27 147	9.4%	307 786	106.6%	20 337	112.7%	33.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	45 573	38 154	7 201	15.8%	11 876	26.1%	11 392	29.9%	9 512	24.9%	39 981	104.8%	8 887	90.7%	7.0%
Service charges - sanitation revenue	12 192	10 503	2 063	16.9%	3 189	26.2%	2 932	27.9%	2 480	23.6%	10 663	101.5%	2 676	63.4%	(7.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	230	404	94	41.1%	112	48.9%	63	15.7%	63	15.5%	333	82.4%	67	88.3%	(6.6%)
Interest earned - external investments	6 942	4 577	1 131	16.3%	1 157	16.7%	2 938	64.2%	1 812	39.6%	7 038	153.8%	3 138	155.2%	(42.3%)
Interest earned - outstanding debtors	7 090	15 702	3 729	52.6%	4 127	58.2%	4 327	27.6%	4 487	28.6%	16 671	106.2%	3 503	195.1%	28.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	220 188	218 888	91 378	41.5%	71 624	32.5%	60 904	27.8%	9 264	4.2%	233 171	106.5%	1 999	115.3%	363.5%
Other own revenue	575	511	139	24.2%	209	36.2%	53	10.4%	(471)	(92.3%)	(71)	(13.8%)	67	81.9%	(806.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	411 560	409 975	53 952	13.1%	122 295	29.7%	66 987	16.3%	64 712	15.8%	307 946	75.1%	66 470	76.6%	(2.6%)
Employee related costs	99 957	106 314	22 185	22.2%	25 250	25.3%	21 469	20.2%	21 311	20.0%	90 215	84.9%	19 984	90.8%	6.6%
Remuneration of councillors	3 767	3 767	957	25.4%	909	24.1%	950	25.2%	1 220	32.4%	4 036	107.1%	944	94.8%	29.2%
Debt impairment	31 610	31 610	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 415	90 415	-	-	45 207	50.0%	-	-	2 744	3.0%	47 951	53.0%	-	-	(100.0%)
Finance charges	13 583	9 689	108	.8%	3 701	27.2%	2 232	23.0%	292	3.0%	6 333	65.4%	7 900	83.9%	(96.3%)
Bulk purchases	15 417	15 417	1 154	7.5%	4 887	31.7%	974	6.3%	6 590	42.7%	13 604	88.2%	2 377	57.8%	177.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	70 984	62 324	15 047	21.2%	20 485	28.9%	25 810	41.4%	21 025	33.7%	82 367	132.2%	17 793	77.8%	18.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	85 827	90 439	14 502	16.9%	21 854	25.5%	15 552	17.2%	11 531	12.7%	63 439	70.1%	17 472	92.4%	(34.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 770)	(121 237)	51 784		(30 001)		15 622		(37 565)		(160)		(46 133)		
Transfers recognised - capital	348 917	348 917	121 948	35.0%	54 898	15.7%	25 692	7.4%	73 496	21.1%	276 033	79.1%	293 415	120.2%	(75.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	230 147	227 680	173 732		24 897		41 314		35 930		275 873		247 282		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	230 147	227 680	173 732		24 897		41 314		35 930		275 873		247 282		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	230 147	227 680	173 732		24 897		41 314		35 930		275 873		247 282		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	230 147	227 680	173 732		24 897		41 314		35 930		275 873		247 282		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	181 509	418 871	121 948	67.2%	54 898	30.2%	25 692	6.1%	81 743	19.5%	284 281	67.9%	116 477	69.6%	(29.8%)
National Government	176 509	343 917	121 948	69.1%	54 898	31.1%	24 173	7.0%	78 338	22.8%	279 357	81.2%	95 439	100.8%	(17.9%)
Provincial Government	5 000	5 000	-	-	-	-	1 519	30.4%	185	3.7%	1 704	34.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	181 509	348 917	121 948	67.2%	54 898	30.2%	25 692	7.4%	78 524	22.5%	281 061	80.6%	95 439	100.8%	(17.7%)
Borrowing	-	69 167	-	-	-	-	-	-	-	-	-	-	21 038	15.8%	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	788	-	-	-	-	-	-	3 219	408.8%	3 219	408.8%	-	1.3%	(100.0%)
Capital Expenditure Standard Classification	181 509	418 871	121 948	67.2%	54 898	30.2%	25 692	6.1%	81 743	19.5%	284 281	67.9%	116 477	69.6%	(29.8%)
Governance and Administration	-	740	-	-	-	-	-	-	3 219	435.3%	3 219	435.3%	-	24.0%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	240	-	-	-	-	-	-	3 219	1 344.0%	3 219	1 344.0%	-	33.6%	(100.0%)
Community and Public Safety	5 000	5 048	-	-	-	-	1 519	30.1%	185	3.7%	1 704	33.8%	-	-	(100.0%)
Community & Social Services	5 000	5 048	-	-	-	-	1 519	30.1%	185	3.7%	1 704	33.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	2 128	-	-	-	-	-	-	-	-	-	-	1 063	54.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	140	-	(100.0%)
Road Transport	-	2 128	-	-	-	-	-	-	-	-	-	-	923	46.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	176 509	410 956	121 948	69.1%	54 898	31.1%	24 173	5.9%	78 338	19.1%	279 357	68.0%	115 414	70.9%	(32.1%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	176 509	324 956	121 948	69.1%	54 898	31.1%	24 173	7.4%	78 338	24.1%	279 357	86.0%	115 414	134.7%	(32.1%)
Waste Water Management	-	86 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	610 706	598 042	198 874	32.6%	161 757	26.5%	180 088	30.1%	40 045	6.7%	580 764	97.1%	133 401	131.0%	(70.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	34 659	24 231	7 910	22.8%	7 147	20.6%	8 116	33.5%	6 804	28.1%	29 977	123.7%	8 150	156.9%	(16.5%)
Other revenue	-	1 429	127	-	1 103	-	112	7.9%	132	9.3%	1 475	103.2%	134	1 185.0%	(.9%)
Government - operating	220 188	218 888	114 864	52.2%	81 602	37.1%	71 941	32.9%	10 621	4.9%	279 028	127.5%	1 999	109.3%	431.4%
Government - capital	348 917	348 917	74 320	21.3%	70 387	20.2%	96 607	27.7%	20 050	5.7%	261 363	74.9%	116 477	137.2%	(82.8%)
Interest	6 942	4 577	1 653	23.8%	1 518	21.9%	3 312	72.4%	2 437	53.3%	8 920	194.9%	6 642	347.9%	(63.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(289 535)	(283 333)	(55 291)	19.1%	(86 947)	30.0%	(64 647)	22.8%	(61 728)	21.8%	(268 613)	94.8%	(65 129)	77.1%	(5.2%)
Suppliers and employees	(275 953)	(273 644)	(53 845)	19.5%	(84 585)	30.7%	(62 415)	22.8%	(61 435)	22.5%	(262 280)	95.8%	(57 230)	76.9%	7.3%
Finance charges	(13 583)	(9 689)	(1 447)	10.6%	(2 362)	17.4%	(2 232)	23.0%	(292)	3.0%	(6 333)	65.4%	(7 900)	83.9%	(96.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	321 170	314 709	143 583	44.7%	74 810	23.3%	115 441	36.7%	(21 683)	(6.9%)	312 151	99.2%	68 272	269.6%	(131.8%)
Cash Flow from Investing Activities															
Receipts	-	-	72 093	-	(3 539)	-	(5 501)	-	16 481	-	79 533	-	(51 713)	-	(131.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	72 093	-	(3 539)	-	(5 501)	-	16 481	-	79 533	-	(51 713)	-	(131.9%)
Payments	(181 509)	(418 871)	(121 948)	67.2%	(54 898)	30.2%	(25 692)	6.1%	(81 373)	19.4%	(283 911)	67.8%	(116 477)	75.3%	(30.1%)
Capital assets	(181 509)	(418 871)	(121 948)	67.2%	(54 898)	30.2%	(25 692)	6.1%	(81 373)	19.4%	(283 911)	67.8%	(116 477)	75.3%	(30.1%)
Net Cash from/(used) Investing Activities	(181 509)	(418 871)	(49 855)	27.5%	(58 437)	32.2%	(31 193)	7.4%	(64 892)	15.5%	(204 378)	48.8%	(168 190)	114.5%	(61.4%)
Cash Flow from Financing Activities															
Receipts	-	69 167	-	-	69 167	-	-	-	-	-	69 167	100.0%	-	56.8%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	69 167	-	-	69 167	-	-	-	-	-	69 167	100.0%	-	56.8%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(171 123)	(171 123)	(64 060)	37.4%	(52 793)	30.9%	(50 000)	29.2%	-	-	(166 853)	97.5%	-	101.2%	-
Repayment of borrowing	(171 123)	(171 123)	(64 060)	37.4%	(52 793)	30.9%	(50 000)	29.2%	-	-	(166 853)	97.5%	-	101.2%	-
Net Cash from/(used) Financing Activities	(171 123)	(101 956)	(64 060)	37.4%	16 373	(9.6%)	(50 000)	49.0%	-	-	(97 687)	95.8%	-	38.3%	-
Net Increase/(Decrease) in cash held	(31 461)	(206 118)	29 668	(94.3%)	32 746	(104.1%)	34 248	(16.6%)	(86 575)	42.0%	10 087	(4.9%)	(99 918)	26.9%	(13.4%)
Cash/cash equivalents at the year begin:	25 352	25 352	1 798	7.1%	31 465	124.1%	64 212	253.3%	98 460	388.4%	1 798	7.1%	101 736	72.1%	(3.2%)
Cash/cash equivalents at the year end:	(6 110)	(180 767)	31 465	(515.0%)	64 212	(1 051.0%)	98 460	(54.5%)	11 885	(6.6%)	11 885	(6.6%)	1 818	(3.5%)	553.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(213)	(.1%)	3 703	2.5%	3 523	2.3%	143 328	95.3%	150 340	62.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(46)	(.1%)	890	2.0%	727	1.7%	42 020	96.4%	43 591	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 517	3.3%	1 488	3.2%	43 661	93.6%	46 666	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(260)	(.1%)	6 109	2.5%	5 738	2.4%	229 009	95.2%	240 597	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(42)	(.4%)	1 329	11.1%	1 281	10.7%	9 429	78.6%	11 996	5.0%	-	-	-	-
Commercial	(192)	(.9%)	524	2.5%	460	2.2%	20 244	96.2%	21 035	8.7%	-	-	-	-
Households	(26)	-	4 257	2.1%	3 997	1.9%	199 337	96.0%	207 565	86.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(260)	(.1%)	6 109	2.5%	5 738	2.4%	229 009	95.2%	240 597	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 281	62.8%	834	7.2%	240	2.1%	3 240	27.9%	11 595	55.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 451	100.0%	9 451	44.9%
Total	7 281	34.6%	834	4.0%	240	1.1%	12 691	60.3%	21 046	100.0%

Contact Details

Municipal Manager	WJM Mngomezulu	034 219 1512
Financial Manager	S Shongwe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 526 362	1 508 570	410 592	26.9%	403 636	26.4%	375 796	24.9%	309 494	20.5%	1 499 517	99.4%	296 599	97.4%	4.3%
Property rates	242 670	217 946	58 345	24.0%	48 874	20.1%	51 866	23.8%	49 927	22.9%	209 013	95.9%	46 763	102.1%	6.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	609 525	612 275	142 506	23.4%	144 077	23.6%	87 259	14.3%	194 246	31.7%	568 089	92.8%	128 199	81.1%	51.5%
Service charges - water revenue	164 356	164 356	40 186	24.5%	33 013	20.1%	24 761	15.1%	35 883	21.8%	133 843	81.4%	33 260	91.0%	7.9%
Service charges - sanitation revenue	90 288	90 288	22 524	24.9%	13 552	15.0%	13 391	14.8%	22 822	25.3%	72 290	80.1%	20 784	98.9%	9.8%
Service charges - refuse revenue	73 450	73 450	18 516	25.2%	8 289	11.3%	17 482	23.8%	8 661	11.8%	52 948	72.1%	17 125	100.3%	(49.4%)
Service charges - other	-	-	278	-	(278)	-	0	-	0	-	0	-	-	-	(100.0%)
Rental of facilities and equipment	6 479	6 479	1 392	21.5%	1 691	26.1%	1 389	21.4%	1 835	28.3%	6 308	97.4%	1 217	82.3%	50.7%
Interest earned - external investments	16 872	16 872	3 636	21.6%	2 883	17.1%	1 686	10.0%	1 552	9.2%	9 758	57.8%	5 582	98.9%	(72.2%)
Interest earned - outstanding debtors	8 131	8 131	2 816	34.6%	1 194	14.7%	2 111	26.0%	1 944	23.9%	8 065	99.2%	1 829	100.3%	6.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 827	2 827	615	21.7%	2 524	89.3%	2 365	83.7%	1 171	41.4%	6 675	236.1%	759	104.9%	54.3%
Licences and permits	3	12	105	3 175.8%	(97)	(2 938.4%)	3	22.7%	2	19.3%	13	108.5%	2	243.2%	27.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	298 618	302 434	114 881	38.5%	143 738	48.1%	101 450	33.5%	39 012	12.9%	399 081	132.0%	44 971	126.1%	(13.3%)
Other own revenue	13 142	13 500	4 616	35.1%	4 350	33.1%	72 031	533.6%	(47 561)	(352.3%)	33 436	247.7%	(3 893)	146.4%	1 121.7%
Gains on disposal of PPE	-	-	175	-	(175)	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	1 858 469	1 706 231	446 461	24.0%	284 702	15.3%	394 242	23.1%	361 016	21.2%	1 486 420	87.1%	461 612	87.5%	(21.8%)
Employee related costs	399 663	411 637	87 498	21.9%	88 538	22.2%	95 831	23.3%	92 909	22.6%	364 776	88.6%	88 958	90.4%	4.4%
Remuneration of councillors	18 121	18 121	4 249	23.4%	5 119	28.3%	3 635	20.1%	-	-	13 003	71.8%	4 237	100.3%	(100.0%)
Debt impairment	296 728	98 909	-	-	16 042	5.4%	16	-	(16 058)	(16.2%)	0	-	22 538	100.0%	(171.2%)
Depreciation and asset impairment	238 002	238 002	84 001	35.3%	37 345	15.7%	49 739	20.9%	41 534	17.5%	212 620	89.3%	118 342	100.0%	(64.9%)
Finance charges	22 158	22 158	6 990	31.5%	4 968	22.4%	5 333	24.1%	5 612	25.3%	22 902	103.4%	2 654	84.0%	111.4%
Bulk purchases	432 240	415 000	187 086	43.3%	38 166	8.8%	85 523	20.6%	109 080	26.3%	419 855	101.2%	103 338	95.6%	5.6%
Other Materials	3 557	3 092	12 826	360.6%	(11 843)	(333.0%)	922	29.8%	973	31.5%	2 877	93.0%	736	93.1%	32.1%
Contracted services	161 322	164 853	22 784	14.1%	45 727	28.3%	39 146	23.7%	54 384	33.0%	162 042	98.3%	(8 278)	31.5%	(757.0%)
Transfers and grants	54 913	69 600	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Other expenditure	231 765	264 859	41 027	17.7%	60 641	26.2%	114 097	43.1%	72 582	27.4%	288 347	108.9%	129 087	83.4%	(43.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	444 229	428 348	54 068	12.2%	80 960	18.2%	61 480	14.4%	166 600	38.9%	363 108	84.8%	187 913	78.9%	(11.3%)
National Government	152 214	145 440	13 440	8.8%	25 295	16.6%	15 858	10.9%	46 659	32.1%	101 252	69.6%	81 081	84.1%	(42.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	152 214	145 440	13 440	8.8%	25 295	16.6%	15 858	10.9%	46 659	32.1%	101 252	69.6%	81 081	84.1%	(42.5%)
Borrowing	254 940	256 863	36 465	14.3%	52 964	20.8%	45 070	17.5%	112 863	43.9%	247 362	96.3%	37 779	70.4%	198.7%
Internally generated funds	37 075	26 045	4 163	11.2%	2 701	7.3%	553	2.1%	7 078	27.2%	14 494	55.7%	69 053	81.3%	(89.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	444 229	428 348	54 068	12.2%	80 960	18.2%	61 480	14.4%	166 600	38.9%	363 108	84.8%	187 913	78.9%	(11.3%)
Governance and Administration	200 854	155 317	7 097	3.5%	45 367	22.6%	27 678	17.8%	73 203	47.1%	153 345	98.7%	67 164	85.0%	9.0%
Executive & Council	2 034	150 200	6 612	325.1%	43 881	2 157.4%	27 456	18.3%	70 814	47.1%	148 764	99.0%	65 429	85.9%	8.2%
Budget & Treasury Office	1 450	3 914	485	33.4%	1 027	70.8%	222	5.7%	1 795	45.9%	3 529	90.2%	1 019	62.2%	76.2%
Corporate Services	197 370	1 203	-	-	459	.2%	-	-	594	49.4%	1 053	87.5%	716	72.7%	(17.1%)
Community and Public Safety	38 775	48 312	8 810	22.7%	2 593	6.7%	2 950	6.1%	17 319	35.8%	31 672	65.6%	7 998	52.7%	116.5%
Community & Social Services	-	18 645	-	-	60	-	1 481	7.9%	10 611	56.9%	12 152	65.2%	260	23.4%	3 978.5%
Sport And Recreation	38 775	18 295	6 069	15.7%	2 983	7.7%	1 040	5.7%	487	2.7%	10 579	57.8%	6 539	82.6%	(92.6%)
Public Safety	-	2 975	-	-	-	-	4	.1%	1 665	56.0%	1 669	56.1%	214	25.4%	677.1%
Housing	-	8 263	2 741	-	(557)	-	425	5.1%	4 556	55.1%	7 165	86.7%	895	31.3%	409.2%
Health	-	135	-	-	107	-	-	-	-	-	107	78.7%	89	84.5%	(100.0%)
Economic and Environmental Services	186 400	97 096	10 675	5.7%	22 916	12.3%	8 651	8.9%	22 969	23.7%	65 211	67.2%	47 071	83.3%	(51.2%)
Planning and Development	23 040	20 847	1 204	5.2%	1 660	7.2%	545	2.6%	3 017	14.5%	6 425	30.8%	16 108	92.4%	(81.3%)
Road Transport	163 360	75 933	9 471	5.8%	21 256	13.0%	8 106	10.7%	19 782	26.1%	58 615	77.2%	30 963	81.6%	(36.1%)
Environmental Protection	-	315	-	-	-	-	-	-	170	54.0%	170	54.0%	-	-	(100.0%)
Trading Services	18 200	127 623	27 487	151.0%	10 083	55.4%	22 201	17.4%	53 109	41.6%	112 880	88.4%	65 680	78.5%	(19.1%)
Electricity	18 200	42 931	15 719	86.4%	(5 027)	(27.6%)	11 377	26.5%	26 119	60.8%	48 189	112.2%	15 069	56.6%	73.3%
Water	-	77 729	6 204	-	14 289	-	10 824	13.9%	26 990	34.7%	58 307	75.0%	49 413	89.2%	(45.4%)
Waste Water Management	-	6 963	-	-	-	-	-	-	-	-	-	-	71	1.7%	(100.0%)
Waste Management	-	-	5 563	-	821	-	-	-	-	-	6 384	-	1 128	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 361 382	1 370 500	321 224	23.6%	320 410	23.5%	405 738	29.6%	211 622	15.4%	1 258 995	91.9%	241 740	100.8%	(12.5%)
Property rates, penalties and collection charges	185 714	170 208	36 245	19.5%	38 491	20.7%	30 535	17.9%	32 973	19.4%	138 244	81.2%	38 585	101.0%	(14.5%)
Service charges	693 839	701 012	116 984	16.9%	108 659	15.7%	94 280	13.4%	161 517	23.0%	481 440	68.7%	151 612	72.7%	6.5%
Other revenue	18 429	26 315	9 185	49.8%	45 799	248.5%	111 545	423.9%	13 637	51.8%	180 166	684.7%	26 703	1 164.1%	(48.9%)
Government - operating	298 618	302 434	114 271	38.3%	106 236	35.6%	87 525	28.9%	-	-	308 032	101.9%	10 475	87.5%	(100.0%)
Government - capital	147 910	153 658	39 159	26.5%	16 841	11.4%	79 210	51.5%	-	-	135 210	88.0%	9 874	107.8%	(100.0%)
Interest	16 872	16 872	5 380	31.9%	4 384	26.0%	2 643	15.7%	3 496	20.7%	15 903	94.3%	4 492	171.3%	(22.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 153 925)	(1 180 137)	(345 256)	29.9%	(374 450)	32.5%	(379 174)	32.1%	(470 544)	39.9%	(1 569 425)	133.0%	(392 170)	103.5%	20.0%
Suppliers and employees	(1 131 767)	(1 157 979)	(338 266)	29.9%	(369 661)	32.7%	(373 311)	32.2%	(465 290)	40.2%	(1 546 529)	133.6%	(387 261)	103.5%	20.1%
Finance charges	(22 158)	(22 158)	(6 990)	31.5%	(4 790)	21.6%	(5 863)	26.5%	(5 254)	23.7%	(22 896)	103.3%	(4 909)	105.7%	7.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207 457	190 363	(24 032)	(11.6%)	(54 041)	(26.0%)	26 564	14.0%	(258 922)	(136.0%)	(310 430)	(163.1%)	(150 430)	86.4%	72.1%
Cash Flow from Investing Activities															
Receipts	-	0	14 168	-	152 826	-	-	-	-	-	166 994	############	-	-	-
Proceeds on disposal of PPE	-	0	-	-	2 667	-	-	-	-	-	2 667	22 223 500.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(10 095)	-	57 725	-	-	-	-	-	47 630	-	-	-	-
Decrease (increase) in non-current investments	-	-	24 263	-	92 434	-	-	-	-	-	116 697	-	-	-	-
Payments	(444 229)	(428 344)	(58 825)	13.2%	(100 390)	22.6%	(67 430)	15.7%	(110 378)	25.8%	(337 023)	78.7%	(175 949)	76.4%	(37.3%)
Capital assets	(444 229)	(428 344)	(58 825)	13.2%	(100 390)	22.6%	(67 430)	15.7%	(110 378)	25.8%	(337 023)	78.7%	(175 949)	76.4%	(37.3%)
Net Cash from/(used) Investing Activities	(444 229)	(428 344)	(44 657)	10.1%	52 436	(11.8%)	(67 430)	15.7%	(110 378)	25.8%	(170 029)	39.7%	(175 949)	84.0%	(37.3%)
Cash Flow from Financing Activities															
Receipts	284 840	284 840	(2 557)	(.9%)	(370)	(.1%)	-	-	-	-	(2 928)	(1.0%)	163 417	106.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	284 840	284 840	(2 557)	(.9%)	(370)	(.1%)	-	-	-	-	(2 928)	(1.0%)	163 417	106.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 158)	(22 164)	-	-	-	-	-	-	-	-	-	-	-	29.7%	-
Repayment of borrowing	(22 158)	(22 164)	-	-	-	-	-	-	-	-	-	-	-	29.7%	-
Net Cash from/(used) Financing Activities	262 682	262 676	(2 557)	(1.0%)	(370)	(.1%)	-	-	-	-	(2 928)	(1.1%)	163 417	111.3%	(100.0%)
Net Increase/(Decrease) in cash held	25 910	24 695	(71 246)	(275.0%)	(1 975)	(7.6%)	(40 867)	(165.5%)	(369 299)	(1 495.4%)	(483 387)	(1 957.4%)	(162 962)	53.1%	126.6%
Cash/cash equivalents at the year begin:	207 184	207 180	327 907	158.3%	256 661	123.9%	254 686	122.9%	213 819	103.2%	327 907	158.3%	437 935	100.0%	(51.2%)
Cash/cash equivalents at the year end:	233 094	231 875	256 661	110.1%	254 686	109.3%	213 819	92.2%	(155 480)	(67.1%)	(155 480)	(67.1%)	274 973	132.7%	(156.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 976	5.0%	7 846	3.3%	7 161	3.0%	211 704	88.7%	238 688	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 971	55.4%	2 356	5.9%	1 409	3.6%	13 914	35.1%	39 650	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 812	10.3%	6 158	4.3%	4 753	3.3%	118 253	82.1%	143 977	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 842	3.3%	4 029	2.2%	3 904	2.2%	165 426	92.3%	179 201	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 077	4.9%	2 091	2.5%	1 985	2.4%	75 019	90.2%	83 172	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	256	14.6%	74	4.2%	69	3.9%	1 357	77.3%	1 756	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	797	1.3%	746	1.2%	686	1.1%	58 631	96.3%	60 860	5.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 522)	(2.7%)	3 341	1.0%	2 587	.8%	321 437	100.8%	318 844	29.9%	-	-	-	-
Total By Income Source	51 210	4.8%	26 642	2.5%	22 554	2.1%	965 741	90.6%	1 066 147	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51 210	4.8%	26 642	2.5%	22 554	2.1%	965 741	90.6%	1 066 147	100.0%	-	-	-	-
Total By Customer Group	51 210	4.8%	26 642	2.5%	22 554	2.1%	965 741	90.6%	1 066 147	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	48 212	100.0%	-	-	-	-	-	-	48 212	28.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	6 750	100.0%	-	-	-	-	-	-	6 750	3.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	116 988	99.9%	91	.1%	4	-	0	-	117 083	68.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	171 949	99.9%	91	.1%	4	-	0	-	172 045	100.0%

Contact Details

Municipal Manager	Mr K Masange	034 328 7766
Financial Manager	Mr S. L. G. Dube	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	63 249	54 590	24 576	38.9%	15 600	24.7%	16 903	31.0%	7 222	13.2%	64 301	117.8%	17 419	117.8%	(58.5%)
Property rates	12 660	13 183	9 444	74.6%	1 246	9.8%	1 246	9.5%	831	6.3%	12 768	96.8%	1 177	99.9%	(29.4%)
Property rates - penalties and collection charges	2 066	2 066	543	26.3%	393	19.0%	409	19.8%	282	13.7%	1 627	78.8%	350	78.6%	(19.4%)
Service charges - electricity revenue	12 027	12 027	3 161	26.3%	2 810	23.4%	2 809	23.4%	2 081	17.3%	10 862	90.3%	2 815	99.2%	(26.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 394	1 347	337	24.2%	337	24.1%	336	25.0%	224	16.7%	1 234	91.6%	320	96.8%	(30.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 497	1 035	199	13.3%	240	16.0%	240	23.2%	170	16.4%	850	82.1%	208	68.2%	(18.1%)
Interest earned - external investments	1 078	1 078	255	23.6%	323	30.0%	372	34.5%	242	22.5%	1 192	110.6%	397	127.1%	(39.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	101	25	9	9.2%	4	3.9%	3	11.4%	157	633.3%	173	698.2%	12	87.6%	1 236.9%
Licences and permits	1 270	953	225	17.7%	216	17.0%	236	24.8%	129	13.6%	807	84.7%	200	102.0%	(35.4%)
Agency services	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Transfers recognised - operational	29 862	22 247	10 328	34.6%	9 830	32.9%	11 094	49.9%	2 859	12.9%	34 110	153.3%	11 218	143.5%	(74.5%)
Other own revenue	1 295	630	74	5.7%	200	15.5%	158	25.1%	246	39.0%	678	107.6%	723	110.2%	(66.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	69 553	58 269	11 477	16.5%	11 950	17.2%	10 118	17.4%	7 160	12.3%	40 705	69.9%	13 262	67.1%	(46.0%)
Employee related costs	21 766	17 590	4 050	18.6%	4 489	20.6%	4 256	24.2%	2 684	15.3%	15 479	88.0%	3 155	87.6%	(14.9%)
Remuneration of councillors	1 949	1 882	436	22.4%	436	22.4%	436	23.2%	391	20.8%	1 699	90.3%	423	89.5%	(7.4%)
Debt impairment	2 000	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 008	5 008	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	171	101	-	-	50	29.5%	-	-	-	-	50	50.0%	0	50.0%	(100.0%)
Bulk purchases	11 034	9 900	3 171	28.7%	1 919	17.4%	1 840	18.6%	1 168	11.8%	8 098	81.8%	1 871	81.5%	(37.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 346	2 496	143	10.6%	711	52.8%	260	10.4%	396	15.9%	1 510	60.5%	453	45.1%	(12.5%)
Transfers and grants	-	-	1 617	-	1 603	-	186	-	864	-	4 269	-	4 162	-	(79.2%)
Other expenditure	26 280	19 192	2 062	7.8%	2 742	10.4%	3 140	16.4%	1 656	8.6%	9 599	50.0%	3 199	42.7%	(48.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 303)	(3 678)	13 098		3 651		6 785		62		23 596		4 158		
Transfers recognised - capital	9 050	17 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 747	13 372	13 098		3 651		6 785		62		23 596		4 158		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 747	13 372	13 098		3 651		6 785		62		23 596		4 158		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 747	13 372	13 098		3 651		6 785		62		23 596		4 158		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 747	13 372	13 098		3 651		6 785		62		23 596		4 158		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	14 725	22 444	1 322	9.0%	1 959	13.3%	3 448	15.4%	4 302	19.2%	11 030	49.1%	7 314	107.0%	(41.2%)
National Government	9 050	17 552	1 322	14.6%	1 959	21.6%	3 448	19.6%	4 302	24.5%	11 030	62.8%	7 314	126.4%	(41.2%)
Provincial Government	-	46	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 050	17 597	1 322	14.6%	1 959	21.6%	3 448	19.6%	4 302	24.4%	11 030	62.7%	7 314	126.4%	(41.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 675	4 847	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 725	22 444	1 322	9.0%	1 959	13.3%	3 448	15.4%	4 302	19.2%	11 030	49.1%	7 314	107.0%	(41.2%)
Governance and Administration	11 665	12 250	1 322	11.3%	1 959	16.8%	3 448	28.1%	4 302	35.1%	11 030	90.0%	7 314	123.4%	(41.2%)
Executive & Council	11 600	11 633	1 322	11.4%	1 959	16.9%	3 448	29.6%	4 302	37.0%	11 030	94.8%	7 314	124.3%	(41.2%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	65	617	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	308	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	308	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	9 445	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	3 000	9 445	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	410	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	69 028	68 755	24 668	35.7%	27 030	39.2%	20 754	30.2%	4 714	6.9%	77 166	112.2%	25 683	157.2%	(81.6%)
Property rates, penalties and collection charges	13 253	13 736	4 323	32.6%	9 206	69.5%	982	7.1%	600	4.4%	15 111	110.0%	1 520	61.7%	(60.5%)
Service charges	11 622	12 979	2 127	18.3%	3 314	28.5%	2 271	17.5%	976	7.5%	8 689	66.9%	1 925	-	(49.3%)
Other revenue	4 163	1 665	9 622	231.1%	972	23.4%	5 629	338.1%	2 896	173.9%	19 119	1 148.3%	937	-	209.2%
Government - operating	29 862	30 247	4 084	13.7%	5 626	18.8%	4 731	15.6%	-	-	14 442	47.7%	20 904	265.9%	(100.0%)
Government - capital	9 050	9 050	4 257	47.0%	7 599	84.0%	6 769	74.8%	-	-	18 625	205.8%	-	32.7%	-
Interest	1 078	1 078	255	23.6%	311	28.9%	372	34.5%	242	22.5%	1 180	109.5%	398	143.0%	(39.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 546)	(53 145)	(24 141)	38.6%	(17 723)	28.3%	(17 445)	32.8%	(7 592)	14.3%	(66 901)	125.9%	(23 764)	162.0%	(68.1%)
Suppliers and employees	(62 375)	(53 044)	(24 141)	38.7%	(17 622)	28.3%	(17 445)	32.9%	(7 592)	14.3%	(66 800)	125.9%	(23 764)	154.3%	(68.1%)
Finance charges	(171)	(101)	-	-	(101)	59.1%	-	-	-	-	(101)	100.1%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	240.3%	-
Net Cash from/(used) Operating Activities	6 482	15 610	527	8.1%	9 306	143.6%	3 309	21.2%	(2 879)	(18.4%)	10 265	65.8%	1 919	93.5%	(250.0%)
Cash Flow from Investing Activities															
Receipts	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 725)	(20 725)	-	-	(3 200)	21.7%	(5 506)	26.6%	-	-	(8 706)	42.0%	-	-	-
Capital assets	(14 725)	(20 725)	-	-	(3 200)	21.7%	(5 506)	26.6%	-	-	(8 706)	42.0%	-	-	-
Net Cash from/(used) Investing Activities	(14 725)	(20 585)	-	-	(3 200)	21.7%	(5 506)	26.7%	-	-	(8 706)	42.3%	-	-	-
Cash Flow from Financing Activities															
Receipts	140	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	140	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	100	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 143)	(5 015)	527	(6.5%)	6 106	(75.0%)	(2 196)	43.8%	(2 879)	57.4%	1 559	(31.1%)	1 919	(58.9%)	(250.0%)
Cash/cash equivalents at the year begin:	18 770	8 015	8 015	42.7%	8 542	45.5%	14 649	182.8%	12 452	155.4%	8 015	100.0%	6 096	24.0%	104.3%
Cash/cash equivalents at the year end:	10 627	3 000	8 542	80.4%	14 649	137.8%	12 452	415.1%	9 574	319.1%	9 574	319.1%	8 015	62.5%	19.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	691	10.2%	698	10.3%	362	5.4%	5 018	74.1%	6 768	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	369	3.3%	219	1.9%	192	1.7%	10 565	93.1%	11 344	42.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115	4.5%	83	3.3%	68	2.7%	2 289	89.6%	2 555	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	9.5%	17	4.1%	14	3.4%	340	83.0%	410	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	141	3.2%	140	3.2%	139	3.1%	3 996	90.5%	4 415	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 264	100.0%	1 264	4.7%	-	-	-	-
Total By Income Source	1 355	5.1%	1 156	4.3%	775	2.9%	23 471	87.7%	26 756	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	250	3.4%	488	6.7%	203	2.8%	6 386	87.2%	7 327	27.4%	-	-	-	-
Commercial	360	10.7%	153	4.5%	125	3.7%	2 741	81.1%	3 378	12.6%	-	-	-	-
Households	471	5.3%	274	3.1%	221	2.5%	7 939	89.2%	8 904	33.3%	-	-	-	-
Other	273	3.8%	241	3.4%	227	3.2%	6 405	89.6%	7 147	26.7%	-	-	-	-
Total By Customer Group	1 355	5.1%	1 156	4.3%	775	2.9%	23 471	87.7%	26 756	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr G Ntshangase	034 331 3041
Financial Manager	Ms Gugu Mhlongo-Ntshangase	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	91 164	94 584	5 691	6.2%	28 225	31.0%	21 762	23.0%	6 249	6.6%	61 927	65.5%	10 986	85.2%	(43.1%)
Property rates	9 519	9 519	3 261	34.3%	3 335	35.0%	3 351	35.2%	3 429	36.0%	13 376	140.5%	447	102.8%	667.5%
Property rates - penalties and collection charges	160	-	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	951	-	232	24.4%	231	24.3%	232	-	230	-	925	-	4	71.7%	5 740.4%
Service charges - other	-	-	9	-	275	-	160	-	11	-	455	-	7	-	55.0%
Rental of facilities and equipment	118	60	7	6.1%	59	50.0%	33	55.1%	25	41.3%	124	207.0%	-	82.5%	(100.0%)
Interest earned - external investments	1 610	845	336	20.9%	315	19.6%	272	32.2%	518	61.3%	1 441	170.5%	113	86.5%	357.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	13	-	-	-	13	-	-	-	-
Fines	701	-	90	12.8%	90	12.8%	75	-	3	-	258	-	-	12.4%	(100.0%)
Licences and permits	1 500	1 300	266	17.7%	1 130	75.4%	209	16.1%	107	8.3%	1 712	131.8%	34	43.5%	220.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 513	66 513	-	-	-	-	16 283	24.5%	-	-	16 283	24.5%	-	41.7%	-
Other own revenue	12 091	16 348	1 490	12.3%	22 789	188.5%	1 090	6.7%	55	.3%	25 424	155.5%	10 383	228.5%	(99.5%)
Gains on disposal of PPE	-	-	-	-	-	-	43	-	1 871	-	1 914	-	(1)	-	(155 991.1%)
Operating Expenditure	70 971	70 362	11 364	16.0%	13 753	19.4%	14 142	20.1%	13 964	19.8%	53 223	75.6%	13 994	92.2%	(.2%)
Employee related costs	28 241	28 286	3 160	11.2%	4 846	17.2%	4 817	17.0%	5 209	18.4%	18 033	63.8%	4 614	88.6%	12.9%
Remuneration of councillors	6 555	-	983	15.0%	1 475	22.5%	1 475	-	1 475	-	5 407	-	1 475	101.0%	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 295	5 127	-	-	-	-	202	3.9%	728	14.2%	929	18.1%	-	16.5%	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	29 879	34 949	7 220	24.2%	7 432	24.9%	6 655	19.0%	6 552	18.7%	27 859	79.7%	7 906	109.9%	(17.1%)
Loss on disposal of PPE	-	-	-	-	-	-	994	-	-	-	994	-	-	-	-
Surplus/(Deficit)	20 193	24 223	(5 673)		14 472		7 619		(7 715)		8 704		(3 008)		
Transfers recognised - capital	30 422	53 422	9 174	30.2%	-	-	11 254	21.1%	-	-	20 428	38.2%	-	54.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 615	77 645	3 501		14 472		18 873		(7 715)		29 132		(3 008)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 615	77 645	3 501		14 472		18 873		(7 715)		29 132		(3 008)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 615	77 645	3 501		14 472		18 873		(7 715)		29 132		(3 008)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 615	77 645	3 501		14 472		18 873		(7 715)		29 132		(3 008)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	49 232	23 744	7 889	16.0%	8 494	17.3%	4 432	18.7%	7 729	32.5%	28 543	120.2%	7 003	36.1%	10.4%
National Government	30 422	23 258	6 832	22.5%	5 793	19.0%	2 585	11.1%	4 443	19.1%	19 654	84.5%	1 916	13.5%	131.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	4 403	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 422	23 258	6 832	22.5%	5 793	19.0%	2 585	11.1%	4 443	19.1%	19 654	84.5%	6 319	29.6%	(29.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 810	487	1 057	5.6%	2 701	14.4%	1 846	379.3%	3 285	675.0%	8 890	1 826.5%	683	121.8%	380.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 232	23 744	7 889	16.0%	8 494	17.3%	4 432	18.7%	7 729	32.5%	28 543	120.2%	7 003	36.1%	10.4%
Governance and Administration	48 152	24 159	7 888	16.4%	8 347	17.3%	4 432	18.3%	7 641	31.6%	28 307	117.2%	6 545	1 931.3%	16.7%
Executive & Council	500	2 500	-	-	762	152.4%	554	22.2%	1 452	58.1%	2 769	110.8%	-	-	(100.0%)
Budget & Treasury Office	445	209	54	12.2%	284	63.9%	108	51.9%	(33)	(15.8%)	414	198.5%	(4)	39.9%	762.7%
Corporate Services	47 207	21 451	7 833	16.6%	7 301	15.5%	3 769	17.6%	6 221	29.0%	25 124	117.1%	6 549	2 022.9%	(5.0%)
Community and Public Safety	607	(393)	2	.3%	-	-	-	-	88	(22.4%)	90	(22.9%)	355	42.5%	(75.2%)
Community & Social Services	7	(3)	2	25.2%	-	-	-	-	38	(1 458.3%)	40	(1 525.5%)	355	61.7%	(89.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	600	(390)	-	-	-	-	-	-	50	(12.7%)	50	(12.7%)	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	473	(22)	-	-	147	31.0%	-	-	-	-	147	(653.4%)	103	31.3%	(100.0%)
Planning and Development	473	(22)	-	-	147	31.0%	-	-	-	-	147	(653.4%)	103	31.3%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	106 595	106 595	43 942	41.2%	61 335	57.5%	34 290	32.2%	4 060	3.8%	143 627	134.7%	3 925	119.7%	3.4%
Property rates, penalties and collection charges	5 391	5 391	4 631	85.9%	1 850	34.3%	1 043	19.3%	1 346	25.0%	8 870	164.5%	867	137.5%	55.2%
Service charges	523	523	156	29.8%	105	20.0%	52	10.0%	58	11.0%	371	70.8%	57	159.5%	1.4%
Other revenue	7 862	7 862	4 063	51.7%	10 894	138.6%	5 392	68.6%	2 131	27.1%	22 480	285.9%	2 644	8 146.2%	(19.4%)
Government - operating	60 786	60 786	25 596	42.1%	48 193	79.3%	16 283	26.8%	-	-	90 072	148.2%	-	44.0%	-
Government - capital	30 422	30 422	9 174	30.2%	-	-	11 248	37.0%	-	-	20 422	67.1%	-	42.3%	-
Interest	1 610	1 610	321	20.0%	293	18.2%	272	16.9%	526	32.7%	1 414	87.8%	358	111.3%	47.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 176)	(78 176)	(18 860)	24.1%	(16 769)	21.5%	(15 010)	19.2%	(10 318)	13.2%	(60 957)	78.0%	(15 282)	142.4%	(32.5%)
Suppliers and employees	(78 176)	(78 176)	(18 860)	24.1%	(16 769)	21.5%	(15 010)	19.2%	(10 318)	13.2%	(60 957)	78.0%	(15 282)	142.4%	(32.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 419	28 419	25 082	88.3%	44 566	156.8%	19 280	67.8%	(6 258)	(22.0%)	82 671	290.9%	(11 357)	99.3%	(44.9%)
Cash Flow from Investing Activities															
Receipts	(3 392)	(3 392)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(3 392)	(3 392)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 631)	(45 631)	(7 889)	17.3%	(8 494)	18.6%	(8 371)	18.3%	(7 230)	15.8%	(31 984)	70.1%	(4 455)	111.6%	62.3%
Capital assets	(45 631)	(45 631)	(7 889)	17.3%	(8 494)	18.6%	(8 371)	18.3%	(7 230)	15.8%	(31 984)	70.1%	(4 455)	111.6%	62.3%
Net Cash from/(used) Investing Activities	(49 023)	(49 023)	(7 889)	16.1%	(8 494)	17.3%	(8 371)	17.1%	(7 230)	14.7%	(31 984)	65.2%	(4 455)	142.4%	62.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(20 604)	(20 604)	17 193	(83.4%)	36 073	(175.1%)	10 909	(52.9%)	(13 488)	65.5%	50 687	(246.0%)	(15 811)	26.5%	(14.7%)
Cash/cash equivalents at the year begin:	23 147	23 147	684	3.0%	17 877	77.2%	53 950	233.1%	64 859	280.2%	684	3.0%	20 388	-	218.1%
Cash/cash equivalents at the year end:	2 543	2 543	17 877	703.0%	53 950	2 121.5%	64 859	2 550.5%	51 371	2 020.1%	51 371	2 020.1%	4 577	23.4%	1 022.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 092	7.0%	604	3.9%	475	3.1%	13 334	86.0%	15 504	83.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	75	2.3%	66	2.1%	66	2.1%	2 997	93.5%	3 205	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	20.0%	3	1.6%	3	1.5%	153	76.9%	199	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	11	4.3%	11	4.2%	10	4.1%	222	87.5%	254	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30)	5.6%	1	(.1%)	(22)	4.1%	(482)	90.5%	(532)	(2.9%)	-	-	-	-
Total By Income Source	1 188	6.4%	685	3.7%	533	2.9%	16 224	87.1%	18 630	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	520	21.1%	224	9.1%	123	5.0%	1 602	64.9%	2 469	13.3%	-	-	-	-
Commercial	204	7.0%	113	3.9%	96	3.3%	2 483	85.7%	2 896	15.5%	-	-	-	-
Households	336	3.0%	280	2.5%	250	2.2%	10 365	92.3%	11 231	60.3%	-	-	-	-
Other	129	6.3%	68	3.3%	63	3.1%	1 774	87.2%	2 034	10.9%	-	-	-	-
Total By Customer Group	1 188	6.4%	685	3.7%	533	2.9%	16 224	87.1%	18 630	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	287	100.0%	-	-	-	-	-	-	287	22.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	996	100.0%	-	-	-	-	-	-	996	77.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 284	100.0%	-	-	-	-	-	-	1 284	100.0%

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	143 653	145 459	50 812	35.4%	30 224	21.0%	5 148	3.5%	5 425	3.7%	91 609	63.0%	2 406	99.7%	125.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	14 892	14 801	4 919	33.0%	3 556	23.9%	3 614	24.4%	4 110	27.8%	16 199	109.4%	2 255	116.6%	82.2%
Service charges - sanitation revenue	-	3 651	809	-	1 032	-	908	24.9%	759	20.8%	3 508	96.1%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	385	285	71	18.4%	71	18.4%	71	24.9%	98	34.5%	311	109.1%	69	96.0%	42.2%
Interest earned - external investments	-	300	196	-	35	-	38	12.7%	58	19.5%	328	109.2%	32	-	84.9%
Interest earned - outstanding debtors	-	1 569	276	-	265	-	237	15.1%	324	20.7%	1 103	70.3%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 302	115 819	44 485	34.7%	25 231	19.7%	-	-	-	-	69 716	60.2%	-	100.9%	-
Other own revenue	74	9 034	56	75.4%	34	45.9%	280	3.1%	75	.8%	444	4.9%	50	79.1%	48.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	138 459	144 156	27 388	19.8%	39 288	28.4%	36 603	25.4%	35 376	24.5%	138 655	96.2%	45 719	93.7%	(22.6%)
Employee related costs	70 950	66 333	16 640	23.5%	19 678	27.7%	16 377	24.7%	16 337	24.6%	69 033	104.1%	16 954	46.7%	(3.6%)
Remuneration of councillors	5 395	5 395	1 049	19.4%	1 100	20.4%	1 080	20.0%	1 093	20.3%	4 320	80.1%	981	73.3%	11.4%
Debt impairment	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 162	5 455	-	-	-	-	3 977	72.9%	3 141	57.6%	7 118	130.5%	-	-	(100.0%)
Finance charges	1 500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 000	7 500	-	-	1 248	25.0%	2 497	33.3%	1 248	16.6%	4 993	66.6%	2 917	152.2%	(57.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 716	20 400	1 010	15.0%	1 438	21.4%	1 264	6.2%	832	4.1%	4 544	22.3%	2 157	54.1%	(61.5%)
Transfers and grants	12 434	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 303	37 073	8 689	27.8%	15 824	50.6%	11 408	30.8%	12 726	34.3%	48 647	131.2%	22 710	170.0%	(44.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 194	1 302	23 424		(9 064)		(31 455)		(29 951)		(47 046)		(43 313)		
Transfers recognised - capital	-	-	5 214	-	-	-	-	-	-	-	5 214	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	25	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	5 194	1 302	28 638		(9 064)		(31 455)		(29 951)		(41 833)		(43 288)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 194	1 302	28 638		(9 064)		(31 455)		(29 951)		(41 833)		(43 288)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 194	1 302	28 638		(9 064)		(31 455)		(29 951)		(41 833)		(43 288)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 194	1 302	28 638		(9 064)		(31 455)		(29 951)		(41 833)		(43 288)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	56 404	73 633	6 144	10.9%	14 876	26.4%	16 182	22.0%	6 697	9.1%	43 899	59.6%	18 160	105.0%	(63.1%)
National Government	54 904	72 033	6 058	11.0%	14 399	26.2%	16 162	22.4%	6 697	9.3%	43 316	60.1%	17 915	104.4%	(62.6%)
Provincial Government	-	-	-	-	472	-	-	-	-	-	472	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 904	72 033	6 058	11.0%	14 872	27.1%	16 162	22.4%	6 697	9.3%	43 789	60.8%	17 915	103.0%	(62.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 600	86	5.8%	4	.3%	20	1.3%	-	-	111	6.9%	245	304.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 404	73 633	6 144	10.9%	14 876	26.4%	16 182	22.0%	6 697	9.1%	43 899	59.6%	18 160	105.0%	(63.1%)
Governance and Administration	-	20	18	-	-	-	-	-	-	-	18	91.3%	180	80.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	289.8%	-
Budget & Treasury Office	-	8	7	-	-	-	-	-	-	-	7	91.6%	21	461.3%	(100.0%)
Corporate Services	-	12	11	-	-	-	-	-	-	-	11	91.1%	159	64.8%	(100.0%)
Community and Public Safety	1 500	-	-	-	472	31.5%	5 774	-	-	-	6 246	-	6	4 608.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	5	-	-	-	5	-	7	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 500	-	-	-	472	31.5%	5 769	-	-	-	6 241	-	(1)	86.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	80	68	-	1 223	-	2 570	3 213.1%	1 953	2 441.4%	5 815	7 268.8%	59	295 422.6%	3 189.7%
Planning and Development	-	50	46	-	-	-	16	31.1%	-	-	62	123.2%	65	126.9%	(100.0%)
Road Transport	-	30	22	-	1 223	-	2 555	8 516.5%	1 953	6 510.4%	5 753	19 178.0%	(6)	-	(33 452.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 904	73 533	6 058	11.0%	13 180	24.0%	7 838	10.7%	4 744	6.5%	31 820	43.3%	17 915	65.9%	(73.5%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	54 904	73 533	6 058	11.0%	13 180	24.0%	7 838	10.7%	4 744	6.5%	31 820	43.3%	17 915	65.9%	(73.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	198 556	219 092	71 729	36.1%	49 660	25.0%	61 904	28.3%	2 942	1.3%	186 235	85.0%	4 713	104.1%	(37.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	14 892	20 020	3 388	22.8%	3 307	22.2%	4 230	21.1%	2 526	12.6%	13 451	67.2%	3 347	82.3%	(24.5%)
Other revenue	859	9 619	186	21.7%	129	15.1%	173	1.8%	180	1.9%	669	7.0%	1 314	349.7%	(86.3%)
Government - operating	127 902	115 819	45 985	36.0%	25 776	20.2%	30 438	26.3%	-	-	102 199	88.2%	-	98.8%	-
Government - capital	54 904	73 633	21 974	40.0%	20 201	36.8%	26 709	36.3%	-	-	68 884	93.6%	-	116.2%	-
Interest	-	-	196	-	246	-	354	-	236	-	1 031	-	52	180.0%	355.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 459)	(142 556)	(44 584)	32.2%	(36 854)	26.6%	(30 062)	21.1%	(31 158)	21.9%	(142 659)	100.1%	(27 646)	108.9%	12.7%
Suppliers and employees	(136 659)	(142 056)	(44 584)	32.6%	(36 854)	27.0%	(30 062)	21.2%	(31 158)	21.9%	(142 659)	100.4%	(27 646)	108.9%	12.7%
Finance charges	(1 800)	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 097	76 535	27 145	45.2%	12 806	21.3%	31 841	41.6%	(28 217)	(36.9%)	43 576	56.9%	(22 933)	93.5%	23.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 404)	(73 633)	(6 144)	10.9%	(14 876)	26.4%	(16 182)	22.0%	(6 697)	9.1%	(43 899)	59.6%	(18 160)	97.5%	(63.1%)
Capital assets	(56 404)	(73 633)	(6 144)	10.9%	(14 876)	26.4%	(16 182)	22.0%	(6 697)	9.1%	(43 899)	59.6%	(18 160)	97.5%	(63.1%)
Net Cash from/(used) Investing Activities	(56 404)	(73 633)	(6 144)	10.9%	(14 876)	26.4%	(16 182)	22.0%	(6 697)	9.1%	(43 899)	59.6%	(18 160)	97.5%	(63.1%)
Cash Flow from Financing Activities															
Receipts	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 176)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 176)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3 824	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 518	2 902	21 001	279.4%	(2 070)	(27.5%)	15 660	539.6%	(34 914)	(1 203.0%)	(324)	(11.2%)	(41 093)	234.3%	(15.0%)
Cash/cash equivalents at the year begin:	2 482	4 964	329	13.3%	21 330	859.2%	19 260	388.0%	34 919	703.5%	329	6.6%	39 358	92.4%	(11.3%)
Cash/cash equivalents at the year end:	10 000	7 866	21 330	213.3%	19 260	192.6%	34 919	443.9%	5	.1%	5	.1%	(1 735)	(227.7%)	(100.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 173	12.3%	644	3.7%	671	3.8%	14 117	80.2%	17 604	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 173	12.3%	644	3.7%	671	3.8%	14 117	80.2%	17 604	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 173	12.3%	644	3.7%	671	3.8%	14 117	80.2%	17 604	100.0%	-	-	-	-
Total By Customer Group	2 173	12.3%	644	3.7%	671	3.8%	14 117	80.2%	17 604	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 807	70.5%	2 972	14.1%	2 413	11.5%	825	3.9%	21 018	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 807	70.5%	2 972	14.1%	2 413	11.5%	825	3.9%	21 018	100.0%

Contact Details

Municipal Manager	Mr Linda Africa	034 329 7243
Financial Manager	Mr Linda Africa	034 329 7243

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	92 441	94 403	28 497	30.8%	28 617	31.0%	28 555	30.2%	5 565	5.9%	91 235	96.6%	25 985	124.6%	(78.6%)
Property rates	5 996	7 768	3 097	51.6%	2 052	34.2%	(754)	(9.7%)	1 074	13.8%	5 468	70.4%	692	76.8%	55.1%
Property rates - penalties and collection charges	567	-	-	-	-	-	3	-	-	-	3	-	159	109.9%	(100.0%)
Service charges - electricity revenue	20 779	20 931	3 764	18.1%	3 535	17.0%	20 609	98.5%	2 899	13.8%	30 807	147.2%	20 325	342.8%	(85.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 265	5 265	1 307	24.8%	1 305	24.8%	434	8.2%	863	16.4%	3 910	74.3%	433	67.2%	99.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	1 204	1 313	1 232	102.3%	12	1.0%	(1)	-	13	1.0%	1 256	95.7%	8	9.0%	47.1%
Interest earned - external investments	134	134	-	-	10	7.5%	15	11.0%	-	-	25	18.5%	6	80.0%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Fines	300	300	127	42.2%	76	25.4%	32	10.6%	126	41.9%	361	120.2%	16	22.7%	699.7%
Licences and permits	958	958	292	30.4%	239	24.9%	90	9.4%	251	26.2%	872	91.0%	91	54.6%	176.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 187	52 187	18 365	35.2%	11 213	21.5%	6 139	11.8%	-	-	35 717	68.4%	2 409	69.0%	(100.0%)
Other own revenue	5 052	5 548	314	6.2%	175	3.5%	488	8.8%	339	6.1%	1 316	23.7%	1 844	69.3%	(81.6%)
Gains on disposal of PPE	-	-	-	-	10 000	-	1 500	-	-	-	11 500	-	-	-	-
Operating Expenditure	90 611	94 319	19 387	21.4%	20 172	22.3%	17 203	18.2%	16 266	17.2%	73 029	77.4%	18 378	89.4%	(11.5%)
Employee related costs	35 789	36 195	8 322	23.3%	8 249	23.0%	8 181	22.6%	7 876	21.8%	32 627	90.1%	6 997	93.3%	12.6%
Remuneration of councillors	4 630	4 630	1 112	24.0%	1 076	23.2%	1 088	23.5%	1 376	29.7%	4 652	100.5%	778	76.8%	77.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 106	3 870	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	150	150	39	25.9%	107	71.3%	48	32.1%	120	79.8%	314	209.0%	-	-	(100.0%)
Bulk purchases	15 800	15 800	3 856	24.4%	3 222	20.4%	3 019	19.1%	2 182	13.8%	12 280	77.7%	714	73.6%	205.8%
Other Materials	2 463	2 113	-	-	72	2.9%	78	3.7%	-	-	150	7.1%	320	-	(100.0%)
Contracted services	2 776	2 120	386	13.9%	531	19.1%	394	18.6%	386	18.2%	1 696	80.0%	257	64.4%	50.0%
Transfers and grants	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 696	29 440	5 673	22.1%	6 915	26.9%	4 396	14.9%	4 327	14.7%	21 310	72.4%	9 312	84.7%	(53.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 830	84	9 110		8 445		11 352		(10 702)		18 206		7 607		
Transfers recognised - capital	24 198	34 614	-	-	7 041	29.1%	5 000	14.4%	6	-	12 047	34.8%	3 071	55.3%	(99.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 028	34 698	9 110		15 486		16 352		(10 696)		30 253		10 678		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 028	34 698	9 110		15 486		16 352		(10 696)		30 253		10 678		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 028	34 698	9 110		15 486		16 352		(10 696)		30 253		10 678		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 028	34 698	9 110		15 486		16 352		(10 696)		30 253		10 678		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	26 028	34 698	6 941	26.7%	9 901	38.0%	7 488	21.6%	5 201	15.0%	29 531	85.1%	4 474	51.1%	16.2%
National Government	24 198	27 614	6 941	28.7%	9 901	40.9%	7 488	27.1%	3 491	12.6%	27 821	100.7%	4 474	40.9%	(22.0%)
Provincial Government	-	7 000	-	-	-	-	-	-	1 710	24.4%	1 710	24.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 198	34 614	6 941	28.7%	9 901	40.9%	7 488	21.6%	5 201	15.0%	29 531	85.3%	4 474	52.8%	16.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 830	84	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 028	34 698	6 941	26.7%	9 901	38.0%	7 488	21.6%	5 201	15.0%	29 531	85.1%	4 474	51.1%	16.2%
Governance and Administration	1 230	902	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	1 200	872	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 400	550	1 999	37.0%	1 918	35.5%	1 213	220.6%	630	114.5%	5 759	1 047.2%	262	65.0%	140.7%
Community & Social Services	4 750	-	1 999	42.1%	1 918	40.4%	1 213	-	630	-	5 759	-	262	65.0%	140.7%
Sport And Recreation	500	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 898	14 746	4 255	43.0%	4 865	49.2%	1 225	8.3%	2 280	15.5%	12 626	85.6%	2 584	43.5%	(11.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 648	13 496	4 255	49.2%	4 865	56.3%	1 225	9.1%	2 280	16.9%	12 626	93.6%	2 584	59.9%	(11.7%)
Environmental Protection	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 500	18 500	687	7.2%	3 118	32.8%	5 050	27.3%	2 290	12.4%	11 145	60.2%	1 629	180.6%	40.6%
Electricity	9 500	18 500	687	7.2%	3 118	32.8%	5 050	27.3%	2 290	12.4%	11 145	60.2%	1 629	374.0%	40.6%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	116 640	127 005	35 807	30.7%	37 218	31.9%	37 362	29.4%	13 636	10.7%	124 022	97.7%	8 611	104.8%	58.4%
Property rates, penalties and collection charges	6 563	8 107	1 787	27.2%	692	10.5%	848	10.5%	527	6.5%	3 854	47.5%	939	58.8%	(43.9%)
Service charges	26 043	24 875	3 556	13.7%	3 249	12.5%	3 855	15.5%	2 889	11.6%	13 549	54.5%	4 147	82.9%	(30.4%)
Other revenue	7 515	7 138	2 762	36.7%	4 989	66.4%	3 189	44.7%	10 051	140.8%	20 992	294.1%	3 517	128.1%	185.8%
Government - operating	52 187	52 271	22 662	43.4%	11 213	21.5%	17 443	33.4%	150	.3%	51 468	98.5%	-	127.7%	(100.0%)
Government - capital	24 198	34 614	5 000	20.7%	17 041	70.4%	12 000	34.7%	-	-	34 041	98.3%	-	76.3%	-
Interest	134	-	40	30.2%	33	24.7%	26	-	19	-	119	-	8	218.2%	141.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 086)	(90 249)	(39 259)	45.6%	(33 681)	39.1%	(37 355)	41.4%	(20 195)	22.4%	(130 491)	144.6%	(25 192)	146.4%	(19.8%)
Suppliers and employees	(85 736)	(90 099)	(39 248)	45.8%	(33 668)	39.3%	(37 346)	41.4%	(20 183)	22.4%	(130 444)	144.8%	(25 180)	146.6%	(19.8%)
Finance charges	(150)	(150)	(11)	7.4%	(13)	8.9%	(9)	6.2%	(13)	8.4%	(46)	30.9%	(12)	33.8%	4.8%
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 554	36 757	(3 452)	(11.3%)	3 536	11.6%	7	-	(6 560)	(17.8%)	(6 468)	(17.6%)	(16 581)	(140.5%)	(60.4%)
Cash Flow from Investing Activities															
Receipts	500	-	4 603	920.7%	1 433	286.6%	-	-	-	-	6 037	-	6 700	-	(100.0%)
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	4 603	-	1 433	-	-	-	-	-	6 037	-	6 700	-	(100.0%)
Payments	(26 028)	(34 614)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(26 028)	(34 614)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(25 528)	(34 614)	4 603	(18.0%)	1 433	(5.6%)	-	-	-	-	6 037	(17.4%)	6 700	(88.8%)	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 606	724	1 151	31.9%	4 969	137.8%	7	1.0%	(6 560)	(906.4%)	(432)	(59.7%)	(9 881)	(3.6%)	(33.6%)
Cash/cash equivalents at the year begin:	(3 551)	1 465	505	(14.2%)	1 657	(46.7%)	6 626	452.4%	6 633	452.9%	505	34.5%	10 387	2.7%	(36.1%)
Cash/cash equivalents at the year end:	55	2 188	1 657	2 992.0%	6 626	11 967.0%	6 633	303.1%	74	3.4%	74	3.4%	505	(14.2%)	(85.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	832	10.2%	553	6.8%	546	6.7%	6 247	76.4%	8 178	10.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	540	4.7%	465	4.0%	397	3.5%	10 097	87.8%	11 499	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	496	.8%	481	.8%	470	.8%	58 684	97.6%	60 130	73.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2 480	100.0%	2 480	3.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(64)	54.2%	(51)	43.2%	-	-	(3)	2.5%	(119)	(.1%)	-	-	-	-
Total By Income Source	1 803	2.2%	1 448	1.8%	1 412	1.7%	77 505	94.3%	82 168	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	167	6.1%	88	3.2%	82	3.0%	2 390	87.6%	2 728	3.3%	-	-	-	-
Commercial	597	8.2%	431	5.9%	393	5.4%	5 876	80.5%	7 297	8.9%	-	-	-	-
Households	709	1.1%	620	1.0%	624	1.0%	59 940	96.8%	61 892	75.3%	-	-	-	-
Other	330	3.2%	309	3.0%	313	3.1%	9 299	90.7%	10 251	12.5%	-	-	-	-
Total By Customer Group	1 803	2.2%	1 448	1.8%	1 412	1.7%	77 505	94.3%	82 168	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 238	50.9%	1 192	49.0%	2	.1%	-	-	2 432	20.4%
Bulk Water	-	-	-	-	-	-	21	100.0%	21	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 836	72.4%	437	4.6%	187	2.0%	1 984	21.0%	9 444	79.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 074	67.9%	1 628	13.7%	190	1.6%	2 005	16.9%	11 897	100.0%

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mrs SQ Mntambo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	150 584	124 672	43 990	29.2%	46 056	30.6%	44 517	35.7%	20 111	16.1%	154 674	124.1%	32 008	101.2%	(37.2%)
Property rates	23 064	-	2 537	11.0%	7 611	33.0%	7 607	-	5 098	-	22 854	-	5 330	79.8%	(4.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	2 295	-	2 295	-	0	-	9 979 587.0%
Service charges - electricity revenue	26 529	26 529	6 180	23.3%	6 305	23.8%	8 641	32.6%	6 345	23.9%	27 470	103.5%	6 328	93.2%	.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 785	7 710	1 905	28.1%	1 950	28.7%	2 290	29.7%	2 017	26.2%	8 163	105.9%	1 367	61.6%	47.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	266	-	(100.0%)
Rental of facilities and equipment	1 390	1 390	142	10.2%	147	10.6%	142	10.2%	153	11.0%	583	42.0%	155	23.7%	(1.2%)
Interest earned - external investments	1 762	1 762	231	13.1%	274	15.6%	341	19.4%	318	18.1%	1 164	66.1%	308	92.8%	3.4%
Interest earned - outstanding debtors	3 826	2 321	1 187	31.0%	1 233	32.2%	1 303	56.1%	1 414	60.9%	5 137	221.3%	1 125	95.8%	25.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	398	398	13	3.3%	17	4.3%	21	5.4%	68	17.1%	120	30.2%	46	58.1%	48.8%
Licences and permits	2 436	1 775	442	18.1%	386	15.9%	402	22.6%	418	23.6%	1 648	92.8%	397	61.1%	5.4%
Agency services	722	722	188	26.0%	211	29.2%	221	30.6%	317	43.9%	936	129.7%	250	107.8%	26.5%
Transfers recognised - operational	82 855	81 205	31 027	37.4%	27 790	33.5%	23 246	28.6%	1 151	1.4%	83 214	102.5%	16 239	113.9%	(92.9%)
Other own revenue	819	861	139	16.9%	131	16.0%	304	35.4%	516	59.9%	1 089	126.5%	197	113.8%	161.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	143 252	151 846	27 623	19.3%	37 713	26.3%	34 917	23.0%	35 773	23.6%	136 025	89.6%	38 023	97.0%	(5.9%)
Employee related costs	45 665	45 665	10 620	23.3%	10 537	23.1%	11 167	24.5%	12 420	27.2%	44 744	98.0%	9 783	96.9%	27.0%
Remuneration of councillors	7 393	7 393	1 777	24.0%	1 777	24.0%	1 758	23.8%	2 161	29.2%	7 473	101.1%	1 683	98.1%	28.4%
Debt impairment	1 454	1 454	-	-	606	41.7%	-	-	-	-	606	41.7%	7 327	585.1%	(100.0%)
Depreciation and asset impairment	4 536	4 536	-	-	1 890	41.7%	-	-	-	-	1 890	41.7%	-	50.0%	-
Finance charges	970	970	-	-	613	63.2%	36	3.7%	61	6.3%	710	73.2%	226	115.9%	(73.0%)
Bulk purchases	23 299	23 299	4 526	19.4%	6 794	29.2%	7 084	30.4%	4 933	21.2%	23 336	100.2%	4 636	94.8%	6.4%
Other Materials	8 978	9 545	701	7.8%	1 958	21.8%	873	9.1%	2 020	21.2%	5 552	58.2%	-	-	(100.0%)
Contracted services	10 974	17 251	2 984	27.2%	4 625	42.2%	6 187	35.9%	3 584	20.8%	17 380	100.7%	4 290	113.6%	(16.5%)
Transfers and grants	2 810	-	431	15.3%	-	-	-	-	-	-	431	-	-	-	-
Other expenditure	37 174	41 735	6 585	17.7%	8 912	24.0%	7 812	18.7%	10 594	25.4%	33 903	81.2%	10 078	90.5%	5.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 332	(27 175)	16 367		8 344		9 601		(15 662)		18 649		(6 016)		
Transfers recognised - capital	38 789	48 365	5 537	14.3%	17 454	45.0%	21 400	44.2%	9 559	19.8%	53 951	111.6%	10 491	69.0%	(8.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 121	21 190	21 904		25 798		31 001		(6 103)		72 600		4 476		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 121	21 190	21 904		25 798		31 001		(6 103)		72 600		4 476		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 121	21 190	21 904		25 798		31 001		(6 103)		72 600		4 476		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 121	21 190	21 904		25 798		31 001		(6 103)		72 600		4 476		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	56 336	52 508	6 141	10.9%	25 559	45.4%	9 625	18.3%	10 990	20.9%	52 314	99.6%	10 666	55.9%	3.0%
National Government	38 789	39 004	6 141	15.8%	20 384	52.6%	9 536	24.4%	10 163	26.1%	46 224	118.5%	9 912	50.9%	2.5%
Provincial Government	-	10 141	-	-	3 906	-	-	-	575	5.7%	4 481	44.2%	753	-	(23.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 789	49 145	6 141	15.8%	24 291	62.6%	9 536	19.4%	10 738	21.8%	50 705	103.2%	10 666	65.5%	.7%
Borrowing	10 215	2 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 332	1 313	-	-	1 269	17.3%	88	6.7%	252	19.2%	1 609	122.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 336	52 508	6 141	10.9%	25 559	45.4%	9 625	18.3%	10 990	20.9%	52 314	99.6%	10 666	55.9%	3.0%
Governance and Administration	8 925	1 882	-	-	1 269	14.2%	50	2.6%	252	13.4%	1 570	83.4%	-	-	(100.0%)
Executive & Council	700	7	-	-	-	-	-	-	196	2 624.5%	196	2 624.5%	-	-	(100.0%)
Budget & Treasury Office	25	785	-	-	21	85.7%	30	3.8%	56	7.1%	107	13.6%	-	-	(100.0%)
Corporate Services	8 200	1 090	-	-	1 247	15.2%	20	1.8%	-	-	1 267	116.3%	-	-	-
Community and Public Safety	2 557	679	-	-	-	-	26	3.8%	-	-	26	3.8%	137	88.8%	(100.0%)
Community & Social Services	81	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 776	525	-	-	-	-	-	-	-	-	-	-	137	103.6%	(100.0%)
Public Safety	700	114	-	-	-	-	26	22.5%	-	-	26	22.5%	-	24.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 254	37 947	6 141	20.3%	18 157	60.0%	4 562	12.0%	9 835	25.9%	38 695	102.0%	7 941	78.7%	23.9%
Planning and Development	27 554	37 947	6 141	22.3%	15 622	56.7%	4 562	12.0%	9 835	25.9%	36 160	95.3%	753	40.5%	1 205.3%
Road Transport	2 700	-	-	-	2 535	93.9%	-	-	-	-	2 535	-	7 187	1 968.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 600	12 000	-	-	6 134	42.0%	4 987	41.6%	902	7.5%	12 024	100.2%	2 588	25.2%	(65.1%)
Electricity	14 600	12 000	-	-	6 134	42.0%	4 987	41.6%	902	7.5%	12 024	100.2%	2 588	27.5%	(65.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	178 193	205 851	61 550	34.5%	55 229	31.0%	58 826	28.6%	33 273	16.2%	208 879	101.5%	30 168	94.0%	10.3%
Property rates, penalties and collection charges	18 021	34 375	2 080	11.5%	5 667	31.4%	4 460	13.0%	5 483	16.0%	17 690	51.5%	2 997	73.9%	82.9%
Service charges	26 837	32 928	6 773	25.2%	6 954	25.9%	9 074	27.6%	8 519	25.9%	31 320	95.1%	8 707	99.8%	(2.2%)
Other revenue	6 103	5 147	1 550	25.4%	976	16.0%	2 936	57.0%	1 165	22.6%	6 627	128.8%	10 164	380.8%	(88.5%)
Government - operating	82 855	82 749	33 941	41.0%	27 132	32.7%	21 526	26.0%	18 107	21.9%	100 706	121.7%	8 300	118.0%	118.2%
Government - capital	38 789	48 890	17 000	43.8%	14 500	37.4%	20 814	42.6%	-	-	52 314	107.0%	-	43.7%	-
Interest	5 588	1 762	207	3.7%	-	-	16	.9%	-	-	223	12.7%	-	23.0%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 905)	(117 312)	(38 654)	30.5%	(42 465)	33.5%	(31 512)	26.9%	(30 010)	25.6%	(142 641)	121.6%	(42 325)	147.2%	(29.1%)
Suppliers and employees	(123 125)	(117 312)	(38 654)	31.4%	(42 465)	34.5%	(31 512)	26.9%	(30 010)	25.6%	(142 641)	121.6%	(42 325)	147.6%	(29.1%)
Finance charges	(970)	-	-	-	-	-	-	-	-	-	-	-	-	16.2%	-
Transfers and grants	(2 810)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 288	88 538	22 897	44.6%	12 765	24.9%	27 314	30.8%	3 263	3.7%	66 239	74.8%	(12 158)	(33.6%)	(126.8%)
Cash Flow from Investing Activities															
Receipts	-	-	(20 469)	-	6 711	-	(13 574)	-	8 861	-	(18 471)	-	13 902	-	(36.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(20 469)	-	6 711	-	(13 574)	-	8 861	-	(18 471)	-	13 902	-	(36.3%)
Payments	(56 336)	(47 539)	(6 065)	10.8%	(16 210)	28.8%	(14 955)	31.5%	(9 258)	19.5%	(46 488)	97.8%	(9 890)	57.3%	(6.4%)
Capital assets	(56 336)	(47 539)	(6 065)	10.8%	(16 210)	28.8%	(14 955)	31.5%	(9 258)	19.5%	(46 488)	97.8%	(9 890)	57.3%	(6.4%)
Net Cash from/(used) Investing Activities	(56 336)	(47 539)	(26 534)	47.1%	(9 499)	16.9%	(28 529)	60.0%	(398)	.8%	(64 959)	136.6%	4 012	(23.4%)	(109.9%)
Cash Flow from Financing Activities															
Receipts	10 215	2 050	2 191	21.4%	-	-	-	-	-	-	2 191	106.9%	-	.2%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 215	2 050	2 191	21.4%	-	-	-	-	-	-	2 191	106.9%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 647)	(3 427)	-	-	(1 188)	44.9%	(722)	21.1%	(344)	10.0%	(2 254)	65.8%	(519)	142.0%	(33.8%)
Repayment of borrowing	(2 647)	(3 427)	-	-	(1 188)	44.9%	(722)	21.1%	(344)	10.0%	(2 254)	65.8%	(519)	142.0%	(33.8%)
Net Cash from/(used) Financing Activities	7 568	(1 377)	2 191	28.9%	(1 188)	(15.7%)	(722)	52.4%	(344)	24.9%	(63)	4.6%	(519)	(39.4%)	(33.8%)
Net Increase/(Decrease) in cash held	2 520	39 622	(1 447)	(57.4%)	2 078	82.5%	(1 937)	(4.9%)	2 522	6.4%	1 216	3.1%	(8 664)	97.8%	(129.1%)
Cash/cash equivalents at the year begin:	9 626	-	2 180	22.7%	734	7.6%	2 811	-	875	-	2 180	-	3 641	.8%	(76.0%)
Cash/cash equivalents at the year end:	12 146	39 622	734	6.0%	2 811	23.1%	875	2.2%	3 397	8.6%	3 397	8.6%	(5 023)	(27.8%)	(167.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 207	31.3%	1 162	16.5%	628	8.9%	3 065	43.4%	7 063	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 195	6.3%	1 654	4.7%	1 413	4.0%	29 814	85.0%	35 076	33.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	649	2.3%	581	2.0%	508	1.8%	26 603	93.9%	28 341	27.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	5.4%	30	3.3%	24	2.7%	809	88.7%	913	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	24 841	100.0%	24 841	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	127	1.5%	125	1.4%	351	4.0%	8 097	93.1%	8 699	8.3%	-	-	-	-
Total By Income Source	5 227	5.0%	3 551	3.4%	2 924	2.8%	93 229	88.8%	104 931	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	678	6.8%	728	7.3%	762	7.6%	7 864	78.4%	10 031	9.6%	-	-	-	-
Commercial	2 136	25.4%	1 235	14.7%	603	7.2%	4 434	52.7%	8 408	8.0%	-	-	-	-
Households	1 789	2.4%	1 197	1.6%	1 238	1.7%	70 277	94.3%	74 501	71.0%	-	-	-	-
Other	624	5.2%	391	3.3%	322	2.7%	10 654	88.9%	11 991	11.4%	-	-	-	-
Total By Customer Group	5 227	5.0%	3 551	3.4%	2 924	2.8%	93 229	88.8%	104 931	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 046	100.0%	-	-	-	-	-	-	2 046	23.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	699	100.0%	-	-	-	-	-	-	699	8.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 740	98.1%	43	.7%	54	.9%	13	.2%	5 849	68.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	.1%
Total	8 490	98.7%	43	.5%	54	.6%	13	.1%	8 599	100.0%

Contact Details

Municipal Manager	NM Mabaso	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	420 010	433 556	121 195	28.9%	107 348	25.6%	113 141	26.1%	71 618	16.5%	413 303	95.3%	81 632	104.3%	(12.3%)
Property rates	55 650	55 750	13 366	24.0%	13 685	24.6%	13 543	24.3%	13 626	24.4%	54 219	97.3%	13 872	103.7%	(1.8%)
Property rates - penalties and collection charges	1 400	1 900	470	33.6%	466	33.3%	463	24.4%	491	25.8%	1 890	99.5%	261	100.5%	88.1%
Service charges - electricity revenue	161 919	155 330	37 314	23.0%	37 154	22.9%	36 500	23.5%	33 192	21.4%	144 159	92.8%	35 427	100.1%	(6.3%)
Service charges - water revenue	39 759	46 871	9 939	25.0%	8 937	22.5%	11 141	23.8%	6 505	13.9%	36 523	77.9%	8 433	104.9%	(22.9%)
Service charges - sanitation revenue	22 170	22 091	15 481	69.8%	5 556	25.1%	9 404	42.6%	5 473	24.8%	35 914	162.6%	4 744	99.9%	15.4%
Service charges - refuse revenue	16 136	16 136	4 020	24.9%	4 005	24.8%	3 958	24.5%	3 912	24.2%	15 896	98.5%	3 485	99.4%	12.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 305	1 315	292	22.4%	376	28.8%	330	25.1%	301	22.9%	1 299	98.8%	281	96.5%	7.0%
Interest earned - external investments	4 254	2 670	487	11.5%	601	14.1%	1 026	38.4%	818	30.6%	2 932	109.8%	1 032	108.7%	(20.7%)
Interest earned - outstanding debtors	-	15	4	-	4	-	4	26.2%	4	25.8%	16	105.4%	4	-	(4.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 240	1 506	370	16.5%	141	6.3%	90	6.0%	211	14.0%	813	54.0%	396	88.2%	(46.6%)
Licences and permits	5 428	4 100	912	16.8%	1 039	19.2%	1 092	26.6%	1 020	24.9%	4 063	99.1%	1 112	92.1%	(8.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 545	115 880	37 776	35.5%	34 788	32.7%	34 966	30.2%	5 568	4.8%	113 098	97.6%	11 340	116.4%	(50.9%)
Other own revenue	3 203	9 992	763	23.8%	595	18.6%	625	6.3%	498	5.0%	2 481	24.8%	1 244	35.8%	(60.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	450 334	465 137	96 455	21.4%	105 800	23.5%	109 842	23.6%	110 910	23.8%	423 008	90.9%	130 493	97.1%	(15.0%)
Employee related costs	110 424	119 734	26 130	23.7%	31 096	28.2%	36 796	30.7%	28 391	23.7%	122 413	102.2%	24 945	95.8%	13.8%
Remuneration of councillors	15 495	15 380	3 371	21.8%	3 609	23.3%	3 605	23.4%	4 281	27.8%	14 866	96.7%	3 318	102.8%	29.0%
Debt impairment	1 602	1 602	401	25.0%	401	25.0%	401	25.0%	-	-	1 202	75.0%	375	100.0%	(100.0%)
Depreciation and asset impairment	20 770	20 770	5 192	25.0%	5 192	25.0%	5 192	25.0%	4 990	24.0%	20 567	99.0%	32 903	100.0%	(84.8%)
Finance charges	-	650	-	-	-	-	-	-	-	-	-	-	203	-	(100.0%)
Bulk purchases	144 157	134 057	31 973	22.2%	30 552	21.2%	24 709	18.4%	28 714	21.4%	115 948	86.5%	25 630	95.4%	12.0%
Other Materials	28 803	27 975	1 640	5.7%	5 273	18.3%	5 564	19.9%	4 456	15.9%	16 933	60.5%	-	-	(100.0%)
Contracted services	32 443	33 160	10 785	33.2%	9 105	28.1%	8 626	26.0%	8 271	24.9%	36 787	110.9%	9 844	111.0%	(16.0%)
Transfers and grants	12 726	34 384	3 193	25.1%	3 728	29.3%	10 657	31.0%	11 721	34.1%	29 300	85.2%	3 571	78.4%	228.2%
Other expenditure	83 916	77 425	13 771	16.4%	16 843	20.1%	14 291	18.5%	18 761	24.2%	63 666	82.2%	29 704	98.8%	(36.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	1 325	-	1 325	-	-	-	(100.0%)
Surplus/(Deficit)	(30 324)	(31 581)	24 740		1 548		3 299		(39 292)		(9 705)		(48 861)		
Transfers recognised - capital	49 182	43 158	-	-	-	-	12 031	27.9%	11 428	26.5%	23 459	54.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 858	11 577	24 740		1 548		15 330		(27 864)		13 755		(48 861)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 858	11 577	24 740		1 548		15 330		(27 864)		13 755		(48 861)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 858	11 577	24 740		1 548		15 330		(27 864)		13 755		(48 861)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 858	11 577	24 740		1 548		15 330		(27 864)		13 755		(48 861)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	54 414	54 164	6 448	11.9%	10 692	19.6%	6 767	12.5%	30 615	56.5%	54 522	100.7%	14 298	103.1%	114.1%
National Government	43 158	43 158	6 430	14.9%	10 473	24.3%	6 571	15.2%	10 104	23.4%	33 577	77.8%	13 155	114.8%	(23.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 158	43 158	6 430	14.9%	10 473	24.3%	6 571	15.2%	10 104	23.4%	33 577	77.8%	13 155	114.8%	(23.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 256	11 006	18	.2%	219	1.9%	196	1.8%	20 511	186.4%	20 944	190.3%	1 142	28.2%	1 695.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 414	54 164	6 448	11.9%	10 692	19.6%	6 767	12.5%	30 615	56.5%	54 522	100.7%	14 298	103.1%	114.1%
Governance and Administration	737	637	13	1.8%	40	5.4%	6	.9%	563	88.3%	621	97.5%	173	47.3%	225.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	240	140	3	1.1%	1	.5%	4	2.6%	88	63.0%	96	68.4%	41	64.1%	113.5%
Corporate Services	497	497	10	2.1%	38	7.7%	2	.4%	475	95.5%	526	105.7%	132	44.1%	260.1%
Community and Public Safety	1 160	1 190	5	.4%	-	-	1	.1%	60	5.0%	66	5.6%	154	18.0%	(61.1%)
Community & Social Services	1 040	1 090	5	.5%	-	-	1	.1%	60	5.5%	66	6.1%	70	10.9%	(15.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	54	81.8%	(100.0%)
Public Safety	120	100	-	-	-	-	-	-	-	-	-	-	30	118.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 534	34 473	3 628	10.5%	7 728	22.4%	5 246	15.2%	20 804	60.3%	37 405	108.5%	8 033	89.7%	159.0%
Planning and Development	40	40	-	-	-	-	-	-	22	53.8%	22	53.8%	251	147.4%	(91.4%)
Road Transport	34 494	34 433	3 628	10.5%	7 728	22.4%	5 246	15.2%	20 782	60.4%	37 383	108.6%	7 782	89.1%	167.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 983	17 864	2 802	15.6%	2 925	16.3%	1 514	8.5%	9 188	51.4%	16 429	92.0%	5 937	148.9%	54.8%
Electricity	13 540	13 540	2 802	20.7%	2 746	20.3%	1 514	11.2%	8 597	63.5%	15 658	115.6%	5 651	149.6%	52.1%
Water	2 086	2 030	-	-	-	-	-	-	-	-	-	-	60	150.2%	(100.0%)
Waste Water Management	2 054	2 020	-	-	-	-	1	-	592	29.3%	593	29.3%	14	225.1%	4 281.7%
Waste Management	304	274	-	-	179	59.0%	-	-	-	-	179	65.4%	212	106.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	469 192	472 083	107 526	22.9%	112 575	24.0%	102 014	21.6%	76 544	16.2%	398 658	84.4%	54 886	88.5%	39.5%
Property rates, penalties and collection charges	58 255	57 606	9 155	15.7%	20 458	35.1%	9 441	16.4%	13 140	22.8%	52 194	90.6%	11 481	84.3%	14.4%
Service charges	244 804	240 428	35 091	14.3%	40 374	16.5%	35 907	14.9%	44 335	18.4%	155 707	64.8%	38 660	81.0%	14.7%
Other revenue	12 176	12 326	2 166	17.8%	1 850	15.2%	1 928	15.6%	18 247	148.0%	24 192	196.3%	3 034	85.4%	501.5%
Government - operating	106 545	115 880	41 299	38.8%	34 788	32.7%	28 424	24.5%	-	-	104 511	90.2%	675	100.6%	(100.0%)
Government - capital	43 158	43 158	19 324	44.8%	14 500	33.6%	25 284	58.6%	-	-	59 108	137.0%	-	106.0%	-
Interest	4 254	2 685	491	11.6%	605	14.2%	1 030	38.3%	821	30.6%	2 947	109.7%	1 036	108.5%	(20.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(427 962)	(450 270)	(94 769)	22.1%	(98 988)	23.1%	(103 050)	22.9%	(94 997)	21.1%	(391 805)	87.0%	(94 166)	97.9%	.9%
Suppliers and employees	(415 236)	(415 236)	(91 891)	22.1%	(95 575)	23.0%	(92 498)	22.3%	(87 298)	21.0%	(367 262)	88.4%	(90 392)	99.7%	(3.4%)
Finance charges	-	(650)	-	-	-	-	-	-	-	-	-	-	(203)	-	(100.0%)
Transfers and grants	(12 726)	(34 384)	(2 878)	22.6%	(3 413)	26.8%	(10 552)	30.7%	(7 699)	22.4%	(24 543)	71.4%	(3 571)	75.8%	115.6%
Net Cash from/(used) Operating Activities	41 230	21 813	12 757	30.9%	13 587	33.0%	(1 036)	(4.8%)	(18 454)	(84.6%)	6 854	31.4%	(39 280)	(58.5%)	(53.0%)
Cash Flow from Investing Activities															
Receipts	10 000	10 000	(6)	(.1%)	-	-	-	-	-	-	(6)	(.1%)	25 515	(5 244.2%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	10 000	10 000	(6)	(.1%)	-	-	-	-	-	-	(6)	(.1%)	25 515	-	(100.0%)
Payments	(49 182)	(43 158)	(6 448)	13.1%	(10 692)	21.7%	(6 767)	15.7%	(28 794)	66.7%	(52 701)	122.1%	(17 430)	139.4%	65.2%
Capital assets	(49 182)	(43 158)	(6 448)	13.1%	(10 692)	21.7%	(6 767)	15.7%	(28 794)	66.7%	(52 701)	122.1%	(17 430)	139.4%	65.2%
Net Cash from/(used) Investing Activities	(39 182)	(33 158)	(6 454)	16.5%	(10 692)	27.3%	(6 767)	20.4%	(28 794)	86.8%	(52 707)	159.0%	8 085	68.8%	(456.1%)
Cash Flow from Financing Activities															
Receipts	480	480	(4 068)	(847.5%)	28	5.9%	(1)	(.3%)	146	30.5%	(3 895)	(811.5%)	(2)	61.5%	(6 753.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(4 140)	-	-	-	-	-	-	-	(4 140)	-	-	-	-
Increase (decrease) in consumer deposits	480	480	72	15.0%	28	5.9%	(1)	(.3%)	146	30.5%	245	51.1%	(2)	61.5%	(6 753.3%)
Payments	-	-	(5 958)	-	-	-	-	-	-	-	(5 958)	-	-	-	-
Repayment of borrowing	-	-	(5 958)	-	-	-	-	-	-	-	(5 958)	-	-	-	-
Net Cash from/(used) Financing Activities	480	480	(10 026)	(2 088.8%)	28	5.9%	(1)	(.3%)	146	30.5%	(9 853)	(2 052.7%)	(2)	61.5%	(6 753.3%)
Net Increase/(Decrease) in cash held	2 528	(10 865)	(3 723)	(147.3%)	2 923	115.6%	(7 805)	71.8%	(47 101)	433.5%	(55 706)	512.7%	(31 197)	363.3%	51.0%
Cash/cash equivalents at the year begin:	54 895	53 151	23 354	42.5%	19 631	35.8%	22 554	42.4%	14 749	27.7%	23 354	43.9%	(1 819)	31.8%	(910.8%)
Cash/cash equivalents at the year end:	57 423	42 286	19 631	34.2%	22 554	39.3%	14 749	34.9%	(32 352)	(76.5%)	(32 352)	(76.5%)	(33 016)	(591.3%)	(2.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 078	8.7%	1 220	5.1%	1 188	5.0%	19 295	81.1%	23 781	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 185	58.0%	589	6.6%	232	2.6%	2 938	32.8%	8 945	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 410	9.5%	1 009	4.0%	886	3.5%	21 091	83.1%	25 395	24.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 303	9.4%	663	4.8%	560	4.0%	11 374	81.8%	13 900	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	910	9.0%	472	4.7%	404	4.0%	8 271	82.2%	10 057	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	167	3.1%	162	3.0%	157	2.9%	4 873	90.9%	5 359	5.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 224	8.5%	676	4.7%	459	3.2%	12 062	83.6%	14 421	14.2%	-	-	-	-
Total By Income Source	13 277	13.0%	4 791	4.7%	3 886	3.8%	79 904	78.4%	101 857	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 225	44.7%	213	7.8%	156	5.7%	1 146	41.8%	2 740	2.7%	-	-	-	-
Commercial	5 501	20.6%	1 231	4.6%	857	3.2%	19 146	71.6%	26 735	26.2%	-	-	-	-
Households	5 862	7.7%	3 204	4.2%	2 819	3.7%	64 532	84.4%	76 416	75.0%	-	-	-	-
Other	690	(17.1%)	143	(3.5%)	54	(1.3%)	(4 920)	122.0%	(4 033)	(4.0%)	-	-	-	-
Total By Customer Group	13 277	13.0%	4 791	4.7%	3 886	3.8%	79 904	78.4%	101 857	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 061	100.0%	-	-	-	-	-	-	12 061	25.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 577	100.0%	-	-	-	-	-	-	2 577	5.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	158	100.0%	-	-	-	-	-	-	158	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 251	100.0%	-	-	-	-	-	-	21 251	44.1%
Auditor-General	44	100.0%	-	-	-	-	-	-	44	.1%
Other	12 052	100.0%	-	-	-	-	-	-	12 052	25.0%
Total	48 143	100.0%	-	-	-	-	-	-	48 143	100.0%

Contact Details

Municipal Manager	Ms N Sibisi	
Financial Manager	Mr HA Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	133 252	123 290	53 339	40.0%	29 258	22.0%	30 873	25.0%	4 312	3.5%	117 783	95.5%	10 962	103.7%	(60.7%)
Property rates	23 407	15 792	8 639	36.9%	2 030	8.7%	2 029	12.9%	2 029	12.9%	14 728	93.3%	10 391	138.3%	(80.5%)
Property rates - penalties and collection charges	4 975	2 411	-	-	588	11.8%	580	24.0%	-	-	1 168	48.4%	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 602	1 602	405	25.3%	404	25.2%	431	26.9%	413	25.8%	1 654	103.2%	127	83.6%	225.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	177	164	16	8.9%	12	6.5%	36	21.9%	31	18.9%	94	57.3%	21	61.1%	44.7%
Interest earned - external investments	512	1 187	323	63.0%	263	51.5%	271	22.8%	283	23.8%	1 140	96.0%	(15)	75.8%	(1 946.1%)
Interest earned - outstanding debtors	-	-	497	-	-	-	-	-	356	-	854	-	828	-	(57.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	71	379	19	26.7%	18	25.1%	17	4.4%	20	5.3%	74	19.5%	13	99.8%	56.9%
Licences and permits	1 010	640	191	18.9%	136	13.5%	196	30.6%	157	24.6%	680	106.2%	57	85.7%	176.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100 870	100 720	43 134	42.8%	25 734	25.5%	27 241	27.0%	894	.9%	97 003	96.3%	(562)	97.6%	(259.0%)
Other own revenue	628	394	115	18.3%	73	11.6%	72	18.3%	127	32.3%	388	98.5%	132	93.8%	(3.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(29)	-	(100.0%)
Operating Expenditure	124 449	117 909	24 361	19.6%	30 058	24.2%	22 402	19.0%	28 257	24.0%	105 078	89.1%	25 124	91.9%	12.5%
Employee related costs	49 591	49 823	11 034	22.3%	14 299	28.8%	11 990	24.1%	12 232	24.6%	49 555	99.5%	10 905	100.9%	12.2%
Remuneration of councillors	11 052	11 425	2 675	24.2%	2 659	24.1%	2 656	23.3%	3 250	28.4%	11 240	98.4%	2 650	94.4%	22.6%
Debt impairment	1 272	1 272	-	-	-	-	-	-	-	-	-	-	-	20.3%	-
Depreciation and asset impairment	10 588	8 588	-	-	-	-	-	-	-	-	-	-	-	5.8%	-
Finance charges	462	45	14	2.9%	12	2.6%	10	23.1%	9	20.1%	45	99.9%	15	90.0%	(38.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	98	-	-	-	-	-	98	-	-	-	-
Contracted services	15 632	15 041	1 607	10.3%	5 194	33.2%	1 481	9.8%	1 441	9.6%	9 724	64.7%	1 695	53.6%	(15.0%)
Transfers and grants	122	141	83	68.3%	35	28.9%	45	32.3%	125	88.6%	289	205.2%	34	115.9%	261.4%
Other expenditure	35 730	31 575	8 947	25.0%	7 760	21.7%	6 203	19.6%	11 200	35.5%	34 110	108.0%	9 825	123.1%	14.0%
Loss on disposal of PPE	-	-	-	-	-	-	16	-	-	-	16	-	-	-	-
Surplus/(Deficit)	8 803	5 381	28 979		(800)		8 471		(23 945)		12 705		(14 161)		
Transfers recognised - capital	45 679	45 679	5 413	11.8%	18 599	40.7%	6 543	14.3%	7 332	16.1%	37 887	82.9%	6 600	101.5%	11.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 482	51 060	34 391		17 800		15 014		(16 612)		50 593		(7 561)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 482	51 060	34 391		17 800		15 014		(16 612)		50 593		(7 561)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 482	51 060	34 391		17 800		15 014		(16 612)		50 593		(7 561)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 482	51 060	34 391		17 800		15 014		(16 612)		50 593		(7 561)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	57 938	49 543	7 030	12.1%	16 602	28.7%	7 023	14.2%	6 873	13.9%	37 528	75.7%	10 046	77.3%	(31.6%)
National Government	45 679	45 679	6 735	14.7%	16 359	35.8%	6 640	14.5%	6 076	13.3%	35 810	78.4%	9 931	102.7%	(38.8%)
Provincial Government	-	-	225	-	175	-	-	-	-	-	400	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 679	45 679	6 960	15.2%	16 534	36.2%	6 640	14.5%	6 076	13.3%	36 210	79.3%	9 931	103.9%	(38.8%)
Borrowing	7 950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 309	3 864	70	1.6%	68	1.6%	383	9.9%	797	20.6%	1 318	34.1%	115	4.3%	595.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 938	49 543	7 030	12.1%	16 602	28.7%	7 023	14.2%	6 873	13.9%	37 528	75.7%	10 046	77.3%	(31.6%)
Governance and Administration	2 048	1 953	10	.5%	30	1.4%	248	12.7%	781	40.0%	1 069	54.7%	98	62.0%	693.5%
Executive & Council	1 075	955	-	-	30	2.8%	-	-	667	69.8%	696	72.9%	98	26.7%	577.2%
Budget & Treasury Office	176	216	-	-	-	-	21	9.7%	107	49.5%	128	59.2%	-	256.6%	(100.0%)
Corporate Services	797	782	10	1.3%	-	-	227	29.0%	8	1.0%	245	31.3%	-	350.3%	(100.0%)
Community and Public Safety	7 601	326	26	.3%	-	-	28	8.6%	1	.3%	55	16.9%	-	36.1%	(100.0%)
Community & Social Services	1 136	136	26	2.3%	-	-	28	20.6%	1	.8%	55	40.5%	-	34.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 465	190	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 339	46 164	6 994	15.1%	16 572	35.8%	6 747	14.6%	6 091	13.2%	36 404	78.9%	9 070	75.6%	(32.8%)
Planning and Development	210	45 889	33	15.9%	38	18.1%	2	-	6	-	79	.2%	16	.1%	(64.5%)
Road Transport	46 129	275	6 960	15.1%	16 534	35.8%	6 745	2 452.8%	6 085	2 212.7%	36 325	13 209.0%	9 054	24 296.4%	(32.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 950	1 100	-	-	-	-	-	-	-	-	-	-	877	1 723.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	877	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 950	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	164 583	169 191	72 140	43.8%	48 406	29.4%	43 908	26.0%	3 265	1.9%	167 720	99.1%	6 410	102.5%	(49.1%)
Property rates, penalties and collection charges	14 675	13 176	1 569	10.7%	7 360	50.2%	1 661	12.6%	1 813	13.8%	12 404	94.1%	1 894	97.6%	(4.3%)
Service charges	961	478	176	18.3%	188	19.6%	273	57.1%	219	45.9%	856	179.1%	169	93.7%	29.9%
Other revenue	1 886	7 951	1 918	101.7%	1 895	100.5%	409	5.1%	947	11.9%	5 168	65.0%	4 252	277.5%	(77.7%)
Government - operating	100 870	100 720	41 788	41.4%	24 302	24.1%	26 376	26.2%	-	-	92 466	91.8%	-	99.4%	-
Government - capital	45 679	45 679	26 367	57.7%	14 402	31.5%	14 919	32.7%	-	-	55 688	121.9%	-	100.0%	-
Interest	512	1 187	323	63.0%	259	50.6%	271	22.8%	286	24.1%	1 138	95.9%	96	-	198.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 494)	(112 285)	(30 683)	28.5%	(29 845)	27.8%	(28 474)	25.4%	(26 705)	23.8%	(115 707)	103.0%	(21 169)	117.8%	26.2%
Suppliers and employees	(107 032)	(112 240)	(30 669)	28.7%	(29 833)	27.9%	(28 464)	25.4%	(26 696)	23.8%	(115 662)	103.0%	(21 154)	117.8%	26.2%
Finance charges	(462)	(45)	(14)	2.9%	(12)	2.6%	(10)	23.2%	(9)	20.0%	(45)	99.8%	(15)	89.8%	(38.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 089	56 906	41 458	72.6%	18 561	32.5%	15 434	27.1%	(23 440)	(41.2%)	52 013	91.4%	(14 758)	75.3%	58.8%
Cash Flow from Investing Activities															
Receipts	-	-	476	-	-	-	3 040	-	-	-	3 516	-	1 913	88.4%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	476	-	-	-	3 040	-	-	-	3 516	-	1 913	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 938)	(49 543)	(9 662)	16.7%	(18 692)	32.3%	(5 681)	11.5%	(6 495)	13.1%	(40 530)	81.8%	(8 538)	95.0%	(23.9%)
Capital assets	(57 938)	(49 543)	(9 662)	16.7%	(18 692)	32.3%	(5 681)	11.5%	(6 495)	13.1%	(40 530)	81.8%	(8 538)	95.0%	(23.9%)
Net Cash from/(used) Investing Activities	(57 938)	(49 543)	(9 185)	15.9%	(18 692)	32.3%	(2 641)	5.3%	(6 495)	13.1%	(37 014)	74.7%	(6 625)	96.6%	(2.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 102)	(3 027)	(68)	6.2%	(69)	6.3%	(71)	2.3%	(72)	2.4%	(281)	9.3%	(67)	107.8%	8.9%
Repayment of borrowing	(1 102)	(3 027)	(68)	6.2%	(69)	6.3%	(71)	2.3%	(72)	2.4%	(281)	9.3%	(67)	107.8%	8.9%
Net Cash from/(used) Financing Activities	(1 102)	(3 027)	(68)	6.2%	(69)	6.3%	(71)	2.3%	(72)	2.4%	(281)	9.3%	(67)	(724.5%)	8.9%
Net Increase/(Decrease) in cash held	(1 951)	4 336	32 204	(1 650.4%)	(200)	10.3%	12 722	293.4%	(30 007)	(692.1%)	14 718	339.4%	(21 449)	(2.8%)	39.9%
Cash/cash equivalents at the year begin:	10 430	960	956	9.2%	33 160	317.9%	32 960	3 433.3%	45 682	4 758.5%	956	99.6%	21 961	99.4%	108.0%
Cash/cash equivalents at the year end:	8 479	5 296	33 160	391.1%	32 960	388.7%	45 682	862.6%	15 674	296.0%	15 674	296.0%	512	4.9%	2 961.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	69	.4%	296	1.8%	207	1.2%	16 111	96.6%	16 683	66.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	79	1.0%	107	1.3%	65	.8%	7 732	96.9%	7 982	31.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	4.1%	3	2.3%	1	.8%	121	92.8%	131	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	1.2%	-	-	-	-
Total By Income Source	153	.6%	406	1.6%	273	1.1%	24 255	96.7%	25 087	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	64	.6%	62	.6%	56	.5%	10 624	98.3%	10 805	43.1%	-	-	-	-
Commercial	(733)	14.1%	(433)	8.3%	(583)	11.2%	(3 452)	66.4%	(5 201)	(20.7%)	-	-	-	-
Households	814	2.8%	784	2.7%	806	2.7%	27 018	91.8%	29 423	117.3%	-	-	-	-
Other	8	(.1%)	(6)	.1%	(6)	.1%	(9 935)	100.0%	(9 940)	(39.6%)	-	-	-	-
Total By Customer Group	153	.6%	406	1.6%	273	1.1%	24 255	96.7%	25 087	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	4 377	100.0%	4 377	45.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	657	100.0%	-	-	-	-	-	-	657	6.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	982	100.0%	-	-	-	-	-	-	982	10.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 659	96.7%	17	.6%	51	1.8%	22	.8%	2 749	28.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	521	54.4%	-	-	-	-	437	45.6%	958	9.8%
Total	4 820	49.6%	17	.2%	51	.5%	4 836	49.7%	9 723	100.0%

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500 ext7504
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	246 427	259 952	93 269	37.8%	53 959	21.9%	44 737	17.2%	44 493	17.1%	236 458	91.0%	18 173	77.8%	144.8%
Property rates	45 766	52 533	36 826	80.5%	4 997	10.9%	4 310	8.2%	31 506	60.0%	77 639	147.8%	2 719	82.2%	1 058.8%
Property rates - penalties and collection charges	904	904	-	-	(2)	(.2%)	(338)	(37.4%)	10	1.1%	(330)	(36.5%)	-	80.4%	(100.0%)
Service charges - electricity revenue	72 969	77 597	6 298	8.6%	13 357	18.3%	8 747	11.3%	9 646	12.4%	38 048	49.0%	9 961	50.2%	(3.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 416	5 890	496	7.7%	1 443	22.5%	1 502	25.5%	1 414	24.0%	4 854	82.4%	3 063	120.2%	(53.8%)
Service charges - other	-	-	982	-	-	-	1	-	-	-	983	-	318	-	(100.0%)
Rental of facilities and equipment	600	651	218	36.4%	187	31.2%	238	36.5%	214	32.8%	857	131.6%	189	168.6%	13.3%
Interest earned - external investments	250	500	200	80.1%	144	57.5%	150	30.0%	209	41.8%	703	140.6%	360	315.2%	(41.9%)
Interest earned - outstanding debtors	-	-	21	-	10	-	-	-	-	-	31	-	0	-	(100.0%)
Dividends received	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Fines	3 405	3 405	632	18.6%	410	12.0%	1 139	33.4%	1 818	53.4%	3 999	117.4%	565	121.3%	221.6%
Licences and permits	2 547	2 547	598	23.5%	622	24.4%	634	24.9%	1 051	41.3%	2 905	114.0%	499	75.4%	110.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 031	106 030	44 284	41.8%	32 494	30.6%	27 741	26.2%	(7)	-	104 512	98.6%	(47)	89.6%	(85.0%)
Other own revenue	3 103	3 157	2 714	87.5%	296	9.6%	615	19.5%	(2 034)	(64.4%)	1 592	50.4%	(448)	233.8%	353.6%
Gains on disposal of PPE	4 436	6 736	-	-	-	-	-	-	666	9.9%	666	9.9%	994	-	(33.0%)
Operating Expenditure	349 181	332 322	53 286	15.3%	85 298	24.4%	46 278	13.9%	87 279	26.3%	272 140	81.9%	54 655	67.4%	59.7%
Employee related costs	80 075	104 814	18 322	22.9%	20 291	25.3%	21 045	20.1%	10 132	9.7%	69 790	66.6%	19 405	101.2%	(47.8%)
Remuneration of councillors	13 239	-	2 397	18.1%	2 744	20.7%	2 795	-	2 124	-	10 059	-	2 294	65.0%	(7.4%)
Debt impairment	6 903	6 903	-	-	-	-	-	-	-	-	-	-	135	2.1%	(100.0%)
Depreciation and asset impairment	70 089	70 089	106	.2%	13 722	19.6%	-	-	(28 018)	(40.0%)	(14 190)	(20.2%)	263	.5%	(10 773.0%)
Finance charges	150	160	578	385.1%	-	-	-	-	-	-	578	361.0%	4	3.9%	(100.0%)
Bulk purchases	58 472	58 472	13 899	23.8%	24 630	42.1%	4 912	8.4%	4 389	7.5%	47 831	81.8%	10 806	77.8%	(59.4%)
Other Materials	85	86	17	20.5%	1 174	1 381.3%	67	78.5%	5	5.9%	1 264	1 470.1%	19	28.5%	(73.3%)
Contracted services	70 609	71 846	6 757	9.6%	5 294	7.5%	5 628	7.8%	2 511	3.5%	20 190	28.1%	10 108	49.2%	(75.2%)
Transfers and grants	-	-	3 094	-	-	-	-	-	-	-	3 094	-	2 132	-	(100.0%)
Other expenditure	49 560	19 953	8 115	16.4%	16 453	33.2%	11 831	59.3%	96 067	481.5%	132 466	663.9%	9 490	186.7%	912.3%
Loss on disposal of PPE	-	-	-	-	990	-	-	-	69	-	1 059	-	-	-	(100.0%)
Surplus/(Deficit)	(102 755)	(72 371)	39 983		(31 338)		(1 541)		(42 786)		(35 682)		(36 482)		
Transfers recognised - capital	34 610	-	-	-	-	-	21 150	-	-	-	21 150	-	5 247	41.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(68 145)	(72 371)	39 983		(31 338)		19 610		(42 786)		(14 532)		(31 235)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(68 145)	(72 371)	39 983		(31 338)		19 610		(42 786)		(14 532)		(31 235)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(68 145)	(72 371)	39 983		(31 338)		19 610		(42 786)		(14 532)		(31 235)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(68 145)	(72 371)	39 983		(31 338)		19 610		(42 786)		(14 532)		(31 235)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	34 610	24 500	7 937	22.9%	2 537	7.3%	4 293	17.5%	6 287	25.7%	21 053	85.9%	3 856	66.6%	63.0%
National Government	34 000	23 500	7 937	23.3%	2 537	7.5%	2 687	11.4%	6 287	26.8%	19 447	82.8%	982	58.5%	540.0%
Provincial Government	-	1 000	-	-	-	-	1 606	160.6%	-	-	1 606	160.6%	2 874	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 000	24 500	7 937	23.3%	2 537	7.5%	4 293	17.5%	6 287	25.7%	21 053	85.9%	3 856	66.6%	63.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 610	24 500	7 937	22.9%	2 537	7.3%	4 293	17.5%	6 287	25.7%	21 053	85.9%	3 856	66.6%	63.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 564	12 954	4 470	35.6%	1 019	8.1%	1 557	12.0%	4 477	34.6%	11 523	89.0%	3 318	-	34.9%
Community & Social Services	11 954	11 954	4 470	37.4%	1 019	8.5%	1 557	13.0%	4 477	37.5%	11 523	96.4%	3 318	-	34.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	610	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 046	6 546	-	-	-	-	184	2.8%	-	-	184	2.8%	-	60.5%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 046	6 546	-	-	-	-	184	2.8%	-	-	184	2.8%	-	60.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	3 467	69.3%	1 518	30.4%	2 552	51.0%	1 809	36.2%	9 346	186.9%	538	36.5%	236.1%
Electricity	5 000	5 000	3 467	69.3%	1 518	30.4%	2 552	51.0%	1 809	36.2%	9 346	186.9%	538	36.5%	236.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	223 076	238 177	101 720	45.6%	65 775	29.5%	66 959	28.1%	10 742	4.5%	245 195	102.9%	23 966	100.2%	(55.2%)
Property rates, penalties and collection charges	28 142	28 233	9 952	35.4%	15 317	54.4%	3 923	13.9%	3 123	11.1%	32 315	114.5%	12 258	165.3%	(74.5%)
Service charges	44 389	57 208	8 096	18.2%	16 281	36.7%	9 187	16.1%	7 106	12.4%	40 670	71.1%	10 106	150.8%	(29.7%)
Other revenue	9 655	42 280	36 015	373.0%	1 536	15.9%	4 164	9.8%	304	.7%	42 018	99.4%	1 511	77.0%	(79.9%)
Government - operating	106 030	76 456	43 962	41.5%	32 494	30.6%	27 741	36.3%	-	-	104 197	136.3%	-	89.8%	-
Government - capital	34 610	33 500	3 500	10.1%	-	-	21 150	63.1%	-	-	24 650	73.6%	-	59.5%	-
Interest	250	500	194	77.7%	147	58.7%	794	158.8%	209	41.8%	1 344	268.8%	90	187.0%	132.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(266 106)	(242 073)	(45 022)	16.9%	(70 511)	26.5%	(42 574)	17.6%	21 763	(9.0%)	(136 345)	56.3%	(55 224)	71 950.7%	(139.4%)
Suppliers and employees	(265 956)	(242 042)	(44 991)	16.9%	(70 511)	26.5%	(42 574)	17.6%	21 763	(9.0%)	(136 314)	56.3%	(55 224)	63 209.0%	(139.4%)
Finance charges	(150)	(31)	(31)	20.5%	-	-	-	-	-	-	(31)	100.0%	-	3 597 234.0%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	132 961.7%	-
Net Cash from/(used) Operating Activities	(43 030)	(3 896)	56 698	(131.8%)	(4 736)	11.0%	24 385	(626.0%)	32 504	(834.4%)	108 851	(2 794.1%)	(31 259)	(16.7%)	(204.0%)
Cash Flow from Investing Activities															
Receipts	4 436	-	-	-	-	-	-	-	300	-	300	-	1 283	-	(76.6%)
Proceeds on disposal of PPE	4 436	-	-	-	-	-	-	-	300	-	300	-	1 283	-	(76.6%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 610)	-	(15 990)	46.2%	(9 749)	28.2%	(5 458)	-	(23 484)	-	(54 682)	-	(7 585)	-	209.6%
Capital assets	(34 610)	-	(15 990)	46.2%	(9 749)	28.2%	(5 458)	-	(23 484)	-	(54 682)	-	(7 585)	-	209.6%
Net Cash from/(used) Investing Activities	(30 174)	-	(15 990)	53.0%	(9 749)	32.3%	(5 458)	-	(23 184)	-	(54 382)	-	(6 302)	-	267.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(73 204)	(3 896)	40 707	(55.6%)	(14 485)	19.8%	18 927	(485.9%)	9 320	(239.2%)	54 469	(1 398.2%)	(37 561)	(34.1%)	(124.8%)
Cash/cash equivalents at the year begin:	170 194	-	6 419	3.8%	47 127	27.7%	32 641	-	51 568	-	6 419	-	(29 212)	100.0%	(276.5%)
Cash/cash equivalents at the year end:	96 990	(3 896)	47 127	48.6%	32 641	33.7%	51 568	(1 323.7%)	60 888	(1 563.0%)	60 888	(1 563.0%)	(66 773)	(33.0%)	(191.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	3 128	100.0%	3 128	3.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(5)	(.1%)	1 014	12.0%	611	7.2%	6 859	80.9%	8 479	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 601	2.3%	713	1.0%	492	.7%	67 434	96.0%	70 241	70.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	2 250	100.0%	2 250	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	510	4.0%	385	3.0%	220	1.7%	11 646	91.3%	12 761	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	7.9%	17	4.0%	34	8.0%	344	80.1%	430	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	.2%	(31)	(1.5%)	(483)	(23.4%)	2 579	124.7%	2 069	2.1%	-	-	-	-
Total By Income Source	2 145	2.2%	2 098	2.1%	874	.9%	94 240	94.8%	99 357	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 145	2.2%	2 098	2.1%	874	.9%	94 240	94.8%	99 357	100.0%	-	-	-	-
Total By Customer Group	2 145	2.2%	2 098	2.1%	874	.9%	94 240	94.8%	99 357	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 888	10.6%	4 545	9.8%	-	-	36 867	79.6%	46 300	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13	100.0%	-	-	-	-	-	-	13	-
Total	4 902	10.6%	4 545	9.8%	-	-	36 867	79.6%	46 314	100.0%

Contact Details

Municipal Manager	Mr N Mahlaba	035 874 5136
Financial Manager	Mr M J Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	532 184	524 532	132 824	25.0%	111 174	20.9%	99 501	19.0%	9 879	1.9%	353 377	67.4%	39 845	77.9%	(75.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	21 949	21 949	4 849	22.1%	6 882	31.4%	14 503	66.1%	6 569	29.9%	32 804	149.5%	5 326	63.4%	23.3%
Service charges - sanitation revenue	7 348	7 348	1 850	25.2%	2 213	30.1%	-	-	2 110	28.7%	6 173	84.0%	6 650	-	(68.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	65	65	-	-	32	48.9%	64	98.5%	57	87.2%	152	234.6%	31	115.0%	84.7%
Interest earned - external investments	8 581	2 581	700	8.2%	183	2.1%	355	13.7%	786	30.5%	2 024	78.4%	1 801	55.2%	(56.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	312 569	312 569	125 063	40.0%	101 636	32.5%	83 038	26.6%	-	-	309 736	99.1%	29 432	115.8%	(100.0%)
Other own revenue	181 672	180 020	362	.2%	228	.1%	1 541	.9%	356	.2%	2 488	1.4%	(3 395)	(1.3%)	(110.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	514 170	497 501	112 249	21.8%	135 142	26.3%	122 313	24.6%	128 572	25.8%	498 276	100.2%	149 129	108.7%	(13.8%)
Employee related costs	142 395	142 395	36 049	25.3%	36 846	25.9%	36 415	25.6%	37 091	26.0%	146 401	102.8%	29 306	98.9%	26.6%
Remuneration of councillors	6 467	6 467	1 471	22.7%	1 484	23.0%	1 474	22.8%	1 792	27.7%	6 221	96.2%	1 386	98.7%	29.3%
Debt impairment	3 594	3 594	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 618	45 618	-	-	17 370	38.1%	10 333	22.7%	7 422	16.3%	35 125	77.0%	4 749	74.1%	56.3%
Finance charges	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	84 865	84 865	16 721	19.7%	14 658	17.3%	23 821	28.1%	8 783	10.3%	63 984	75.4%	32 958	100.0%	(73.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	72 233	72 233	10 753	14.9%	15 833	21.9%	12 461	17.3%	11 523	16.0%	50 570	70.0%	18 125	94.7%	(36.4%)
Transfers and grants	1 981	1 981	-	-	-	-	-	-	150	7.6%	150	7.6%	1 679	94.3%	(91.1%)
Other expenditure	157 006	140 348	47 255	30.1%	48 950	31.2%	37 808	26.9%	61 811	44.0%	195 824	139.5%	60 926	138.4%	1.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 014	27 031	20 575		(23 968)		(22 812)		(118 694)		(144 898)		(109 284)		
Transfers recognised - capital	336 994	330 457	103 929	30.8%	120 635	35.8%	98 681	29.9%	15 355	4.6%	338 600	102.5%	(3 897)	95.2%	(494.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	184	-	184	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	355 008	357 488	124 504		96 668		75 869		(103 156)		193 885		(113 182)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	355 008	357 488	124 504		96 668		75 869		(103 156)		193 885		(113 182)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	355 008	357 488	124 504		96 668		75 869		(103 156)		193 885		(113 182)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	355 008	357 488	124 504		96 668		75 869		(103 156)		193 885		(113 182)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	355 008	357 488	69 737	19.6%	52 943	14.9%	55 492	15.5%	51 971	14.5%	230 144	64.4%	50 114	81.3%	3.7%
National Government	336 993	329 993	69 461	20.6%	51 444	15.3%	54 061	16.4%	33 446	10.1%	208 412	63.2%	49 200	86.2%	(32.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	336 993	329 993	69 461	20.6%	51 444	15.3%	54 061	16.4%	33 446	10.1%	208 412	63.2%	49 200	86.8%	(32.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 015	27 495	276	1.5%	1 499	8.3%	1 431	5.2%	18 525	67.4%	21 731	79.0%	914	23.2%	1 926.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	355 008	357 488	69 737	19.6%	52 943	14.9%	55 492	15.5%	51 971	14.5%	230 144	64.4%	50 114	81.3%	3.7%
Governance and Administration	9 015	14 175	276	3.1%	1 230	13.6%	214	1.5%	898	6.3%	2 618	18.5%	949	43.0%	(5.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	127	1.2%	(100.0%)
Budget & Treasury Office	2 879	2 879	203	7.0%	264	9.2%	214	7.4%	159	5.5%	840	29.2%	443	14.3%	(64.0%)
Corporate Services	6 136	11 296	73	1.2%	966	15.7%	-	-	739	6.5%	1 778	15.7%	379	106.7%	95.0%
Community and Public Safety	1 500	1 500	-	-	15	1.0%	759	50.6%	163	10.9%	937	62.5%	-	836.6%	(100.0%)
Community & Social Services	1 500	1 500	-	-	15	1.0%	759	50.6%	163	10.9%	937	62.5%	-	836.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 167	2 167	146	6.8%	165	7.6%	793	36.6%	724	33.4%	1 828	84.4%	481	140.9%	50.4%
Planning and Development	2 167	2 167	146	6.8%	165	7.6%	793	36.6%	724	33.4%	1 828	84.4%	481	140.9%	50.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	342 326	339 646	69 315	20.2%	51 534	15.1%	53 726	15.8%	50 186	14.8%	224 760	66.2%	48 684	77.2%	3.1%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	342 326	339 646	69 315	20.2%	51 534	15.1%	53 726	15.8%	50 186	14.8%	224 760	66.2%	48 684	77.2%	3.1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	681 951	668 951	236 753	34.7%	231 809	34.0%	198 181	29.6%	22 886	3.4%	689 629	103.1%	3 314	99.2%	590.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	21 973	21 973	6 699	30.5%	9 095	41.4%	14 503	66.0%	6 333	28.8%	36 630	166.7%	6 733	120.4%	(5.9%)
Other revenue	1 834	1 834	362	19.7%	259	14.1%	1 605	87.5%	413	22.5%	2 639	143.9%	1 320	56.1%	(68.7%)
Government - operating	312 569	312 569	125 063	40.0%	101 636	32.5%	83 038	26.6%	15 355	4.9%	325 091	104.0%	(9 636)	102.8%	(259.3%)
Government - capital	336 994	329 994	103 929	30.8%	120 635	35.8%	98 681	29.9%	-	-	323 245	98.0%	3 897	97.4%	(100.0%)
Interest	8 581	2 581	700	8.2%	183	2.1%	355	13.7%	786	30.5%	2 024	78.4%	1 000	49.5%	(21.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(429 892)	(413 212)	(112 249)	26.1%	(117 771)	27.4%	(120 842)	29.2%	(127 793)	30.9%	(478 655)	115.8%	(121 163)	109.0%	5.5%
Suppliers and employees	(427 900)	(411 231)	(112 249)	26.2%	(117 771)	27.5%	(120 842)	29.4%	(127 643)	31.0%	(478 505)	116.4%	(121 163)	109.5%	5.3%
Finance charges	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 981)	(1 981)	-	-	-	-	-	-	(150)	7.6%	(150)	7.6%	-	7.7%	(100.0%)
Net Cash from/(used) Operating Activities	252 059	255 739	124 504	49.4%	114 038	45.2%	77 339	30.2%	(104 907)	(41.0%)	210 974	82.5%	(117 849)	84.6%	(11.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(355 007)	(357 487)	-	-	(52 943)	14.9%	(51 302)	14.4%	(34 099)	9.5%	(138 344)	38.7%	(50 297)	67.6%	(32.2%)
Capital assets	(355 007)	(357 487)	-	-	(52 943)	14.9%	(51 302)	14.4%	(34 099)	9.5%	(138 344)	38.7%	(50 297)	67.6%	(32.2%)
Net Cash from/(used) Investing Activities	(355 007)	(357 487)	-	-	(52 943)	14.9%	(51 302)	14.4%	(34 099)	9.5%	(138 344)	38.7%	(50 297)	67.5%	(32.2%)
Cash Flow from Financing Activities															
Receipts	(45)	(45)	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(45)	(45)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(45)	(45)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(102 993)	(101 793)	124 504	(120.9%)	61 095	(59.3%)	26 037	(25.6%)	(139 006)	136.6%	72 630	(71.4%)	(168 146)	23.0%	(17.3%)
Cash/cash equivalents at the year begin:	151 122	(5 499)	(5 499)	(3.6%)	119 004	78.7%	180 099	(3 275.1%)	206 136	(3 748.6%)	(5 499)	100.0%	232 652	34.5%	(11.4%)
Cash/cash equivalents at the year end:	48 129	(107 292)	119 004	247.3%	180 099	374.2%	206 136	(192.1%)	67 130	(62.6%)	67 130	(62.6%)	64 506	42.7%	4.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 282	6.8%	1 287	2.7%	43 965	90.6%	-	-	48 535	75.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 170	7.4%	431	2.7%	14 231	89.9%	-	-	15 831	24.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 452	6.9%	1 718	2.7%	58 196	90.4%	-	-	64 366	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 163	23.7%	373	7.6%	3 373	68.7%	-	-	4 909	7.6%	-	-	-	-
Commercial	909	24.2%	264	7.0%	2 584	68.8%	-	-	3 757	5.8%	-	-	-	-
Households	2 379	4.3%	1 081	1.9%	52 238	93.8%	-	-	55 699	86.5%	-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	-	-	-	-	-
Total By Customer Group	4 452	6.9%	1 718	2.7%	58 196	90.4%	-	-	64 366	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	894	89.1%	-	-	109	10.9%	-	-	1 003	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	894	89.1%	-	-	109	10.9%	-	-	1 003	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	S B Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	116 739	139 680	48 210	41.3%	42 455	36.4%	33 826	24.2%	9 868	7.1%	134 359	96.2%	10 132	103.9%	(2.6%)
Property rates	15 297	28 250	8 311	54.3%	8 311	54.3%	6 904	24.4%	6 017	21.3%	29 544	104.6%	3 667	101.8%	64.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	20	-	13	-	20	-	20	-	73	-	40	-	(49.9%)
Rental of facilities and equipment	49	129	7	13.3%	7	14.3%	7	5.5%	59	45.7%	80	61.6%	5	88.1%	1 089.5%
Interest earned - external investments	4 106	4 833	1 219	29.7%	1 298	31.6%	1 219	25.2%	1 238	25.6%	4 974	102.9%	1 315	89.3%	(5.8%)
Interest earned - outstanding debtors	-	750	427	-	970	-	(269)	(35.9%)	199	26.5%	1 326	176.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	450	400	278	61.7%	295	65.6%	123	30.9%	264	65.9%	960	240.0%	84	133.8%	215.4%
Licences and permits	3 469	3 769	980	28.2%	955	27.5%	993	26.3%	932	24.7%	3 859	102.4%	922	111.8%	1.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	93 146	93 728	36 927	39.6%	30 470	32.7%	24 764	26.4%	1 036	1.1%	93 198	99.4%	-	95.6%	(100.0%)
Other own revenue	142	7 741	42	29.9%	136	95.8%	64	.8%	103	1.3%	345	4.5%	4 099	5 087.6%	(97.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 733	120 153	18 980	18.1%	30 903	29.5%	32 605	27.1%	22 948	19.1%	105 436	87.8%	18 428	71.5%	24.5%
Employee related costs	32 830	35 431	6 766	20.6%	7 886	24.0%	7 531	21.3%	7 456	21.0%	29 639	83.7%	6 503	83.5%	14.6%
Remuneration of councillors	8 364	8 364	1 917	22.9%	1 874	22.4%	1 908	22.8%	2 320	27.7%	8 018	95.9%	1 259	89.7%	84.3%
Debt impairment	2 700	2 700	-	-	-	-	6 143	227.5%	-	-	6 143	227.5%	-	-	-
Depreciation and asset impairment	7 738	7 738	-	-	5 789	74.8%	-	-	-	-	5 789	74.8%	-	-	-
Finance charges	-	105	-	-	-	-	5	4.6%	-	-	5	4.6%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Contracted services	36 851	3 947	904	2.5%	1 521	4.1%	1 268	32.1%	20	.5%	3 714	94.1%	952	63.2%	(97.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	16 250	61 868	9 392	57.8%	13 833	85.1%	15 750	25.5%	13 153	21.3%	52 128	84.3%	9 714	78.6%	35.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 006	19 527	29 230		11 552		1 221		(13 080)		28 923		(8 296)		
Transfers recognised - capital	34 590	37 803	3 028	8.8%	13 122	37.9%	15 484	41.0%	5 524	14.6%	37 158	98.3%	525	101.7%	952.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 596	57 329	32 258		24 674		16 705		(7 556)		66 081		(7 771)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 596	57 329	32 258		24 674		16 705		(7 556)		66 081		(7 771)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 596	57 329	32 258		24 674		16 705		(7 556)		66 081		(7 771)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 596	57 329	32 258		24 674		16 705		(7 556)		66 081		(7 771)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	53 703	57 329	7 252	13.5%	11 746	21.9%	16 143	28.2%	14 750	25.7%	49 891	87.0%	14 467	84.8%	2.0%
National Government	32 490	34 990	5 062	15.6%	11 135	34.3%	13 049	37.3%	5 823	16.6%	35 069	100.2%	14 467	100.1%	(59.7%)
Provincial Government	2 100	1 575	-	-	-	-	1 324	84.0%	224	14.2%	1 547	98.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 590	36 565	5 062	14.6%	11 135	32.2%	14 373	39.3%	6 047	16.5%	36 616	100.1%	14 467	108.7%	(58.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 113	20 764	2 190	11.5%	612	3.2%	1 770	8.5%	8 703	41.9%	13 275	63.9%	-	26.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 703	57 329	7 252	13.5%	11 746	21.9%	16 143	28.2%	14 750	25.7%	49 891	87.0%	14 467	84.8%	2.0%
Governance and Administration	555	1 065	86	15.4%	56	10.1%	107	10.1%	261	24.5%	510	47.9%	626	88.7%	(58.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	35	26.8%	(100.0%)
Budget & Treasury Office	455	775	-	-	-	-	17	2.2%	-	-	17	2.2%	547	102.0%	(100.0%)
Corporate Services	100	290	86	85.5%	56	56.2%	90	31.1%	261	90.0%	493	169.9%	44	70.9%	494.9%
Community and Public Safety	170	-	-	-	-	-	146	-	413	-	560	-	-	16.0%	(100.0%)
Community & Social Services	20	-	-	-	-	-	87	-	366	-	453	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	-	-	59	-	48	-	107	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 978	55 992	7 167	13.5%	11 690	22.1%	15 889	28.4%	14 076	25.1%	48 822	87.2%	13 841	85.6%	1.7%
Planning and Development	52 978	55 992	7 167	13.5%	11 690	22.1%	15 889	28.4%	14 076	25.1%	48 822	87.2%	13 841	85.6%	1.7%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	272	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	148 630	151 956	54 562	36.7%	47 847	32.2%	42 621	28.0%	4 040	2.7%	149 070	98.1%	10 591	105.2%	(61.9%)
Property rates, penalties and collection charges	12 595	12 036	9 608	76.3%	443	3.5%	717	6.0%	1 691	14.0%	12 459	103.5%	267	96.0%	534.0%
Service charges	80	80	30	37.9%	11	14.2%	14	17.8%	20	24.9%	76	94.8%	33	108.9%	(40.0%)
Other revenue	4 112	4 713	1 872	45.5%	1 087	26.4%	868	18.4%	1 091	23.1%	4 919	104.4%	8 451	185.6%	(87.1%)
Government - operating	93 146	93 728	38 802	41.7%	29 643	31.8%	25 027	26.7%	-	-	93 472	99.7%	525	96.3%	(100.0%)
Government - capital	34 590	36 565	3 074	8.9%	16 005	46.3%	14 986	41.0%	-	-	34 065	93.2%	-	100.0%	-
Interest	4 106	4 833	1 175	28.6%	657	16.0%	1 009	20.9%	1 238	25.6%	4 080	84.4%	1 315	132.2%	(5.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(92 585)	(119 627)	(19 693)	21.3%	(25 732)	27.8%	(22 189)	18.5%	(21 645)	18.1%	(89 259)	74.6%	(28 151)	191.6%	(23.1%)
Suppliers and employees	(92 585)	(119 627)	(19 693)	21.3%	(25 732)	27.8%	(22 189)	18.5%	(21 645)	18.1%	(89 259)	74.6%	(28 151)	191.6%	(23.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 044	32 329	34 869	62.2%	22 114	39.5%	20 433	63.2%	(17 605)	(54.5%)	59 810	185.0%	(17 560)	63.1%	.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 703)	(57 329)	(6 803)	12.7%	(14 326)	26.7%	(16 342)	28.5%	(15 376)	26.8%	(52 848)	92.2%	(16 996)	83.2%	(9.5%)
Capital assets	(53 703)	(57 329)	(6 803)	12.7%	(14 326)	26.7%	(16 342)	28.5%	(15 376)	26.8%	(52 848)	92.2%	(16 996)	83.2%	(9.5%)
Net Cash from/(used) Investing Activities	(53 703)	(57 329)	(6 803)	12.7%	(14 326)	26.7%	(16 342)	28.5%	(15 376)	26.8%	(52 848)	92.2%	(16 996)	82.9%	(9.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 341	(25 000)	28 065	1 198.7%	7 789	332.7%	4 090	(16.4%)	(32 982)	131.9%	6 963	(27.9%)	(34 556)	32.6%	(4.6%)
Cash/cash equivalents at the year begin:	-	71 050	71 050	-	99 115	-	106 904	150.5%	110 994	156.2%	71 050	100.0%	105 287	100.0%	5.4%
Cash/cash equivalents at the year end:	2 341	46 050	99 115	4 233.3%	106 904	4 566.0%	110 994	241.0%	78 013	169.4%	78 013	169.4%	70 731	75.7%	10.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 717	7.5%	1 625	7.1%	(379)	(1.7%)	19 835	87.0%	22 799	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 717	7.5%	1 625	7.1%	(379)	(1.7%)	19 835	87.0%	22 799	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	580	35.1%	580	35.1%	23	1.4%	468	28.3%	1 651	7.2%	-	-	-	-
Commercial	453	8.8%	364	7.0%	(1 083)	(20.9%)	5 439	105.1%	5 173	22.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	684	4.3%	681	4.3%	681	4.3%	13 928	87.2%	15 975	70.1%	-	-	-	-
Total By Customer Group	1 717	7.5%	1 625	7.1%	(379)	(1.7%)	19 835	87.0%	22 799	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 676	95.0%	(58)	(3.3%)	(117)	(6.6%)	262	14.9%	1 764	100.0%
Total	1 676	95.0%	(58)	(3.3%)	(117)	(6.6%)	262	14.9%	1 764	100.0%

Contact Details

Municipal Manager	S Bukhosini	035 592 0680
Financial Manager	N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	163 117	149 357	59 683	36.6%	44 107	27.0%	33 701	22.6%	5 700	3.8%	143 189	95.9%	4 298	93.0%	32.6%
Property rates	33 211	23 884	13 750	41.4%	2 639	7.9%	2 754	11.5%	2 803	11.7%	21 946	91.9%	1 418	70.6%	97.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 080	5 080	1 126	22.2%	1 166	23.0%	1 165	22.9%	1 164	22.9%	4 622	91.0%	(44)	77.1%	(2 740.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 027	1 122	207	20.2%	215	20.9%	202	18.0%	202	18.0%	826	73.6%	199	94.9%	1.5%
Interest earned - external investments	3 983	1 609	302	7.6%	503	12.6%	316	19.6%	430	26.7%	1 551	96.4%	546	67.1%	(21.2%)
Interest earned - outstanding debtors	6 357	6 357	1 720	27.1%	1 535	24.2%	(30)	(.5%)	-	-	3 225	50.7%	(706)	9.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	296	314	43	14.4%	44	14.9%	51	16.3%	55	17.6%	193	61.5%	60	76.5%	(7.8%)
Licences and permits	500	925	200	40.0%	231	46.2%	265	28.6%	212	23.0%	908	98.2%	215	70.1%	(1.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	111 119	108 789	42 078	37.9%	36 459	32.8%	28 972	26.6%	588	.5%	108 098	99.4%	1 261	104.5%	(53.4%)
Other own revenue	1 544	531	257	16.6%	1 314	85.1%	5	1.0%	246	46.3%	1 822	343.2%	1 350	108.6%	(81.8%)
Gains on disposal of PPE	-	746	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 965	136 867	23 539	17.4%	26 687	19.8%	27 231	19.9%	28 811	21.1%	106 269	77.6%	32 925	96.0%	(12.5%)
Employee related costs	36 285	35 261	7 855	21.6%	9 172	25.3%	7 106	20.2%	10 238	29.0%	34 372	97.5%	8 995	121.3%	13.8%
Remuneration of councillors	11 971	11 701	2 817	23.5%	2 530	21.1%	2 298	19.6%	3 214	27.5%	10 859	92.8%	3 466	104.0%	(7.3%)
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	30	1.1%	(100.0%)
Depreciation and asset impairment	11 055	11 055	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 497	5 630	1 028	18.7%	746	13.6%	531	9.4%	883	15.7%	3 189	56.6%	1 016	84.1%	(13.1%)
Transfers and grants	2 000	500	44	2.2%	366	18.3%	62	12.4%	11	2.2%	483	96.6%	(660)	169.4%	(101.6%)
Other expenditure	63 158	67 720	11 796	18.7%	13 872	22.0%	17 234	25.4%	14 465	21.4%	57 367	84.7%	20 079	86.5%	(28.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 151	12 489	36 143		17 419		6 470		(23 111)		36 921		(28 627)		
Transfers recognised - capital	40 169	31 916	5 193	12.9%	6 161	15.3%	4 567	14.3%	9 769	30.6%	25 690	80.5%	8 754	99.5%	11.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 320	44 405	41 337		23 580		11 036		(13 342)		62 611		(19 873)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	68 320	44 405	41 337		23 580		11 036		(13 342)		62 611		(19 873)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 320	44 405	41 337		23 580		11 036		(13 342)		62 611		(19 873)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 320	44 405	41 337		23 580		11 036		(13 342)		62 611		(19 873)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	71 451	60 973	9 958	13.9%	13 218	18.5%	6 353	10.4%	10 900	17.9%	40 428	66.3%	15 327	80.3%	(28.9%)
National Government	40 169	31 916	5 308	13.2%	5 912	14.7%	4 061	12.7%	7 941	24.9%	23 223	72.8%	10 090	102.3%	(21.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	1 288	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 169	31 916	5 308	13.2%	5 912	14.7%	4 061	12.7%	7 941	24.9%	23 223	72.8%	11 379	110.4%	(30.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 282	29 057	4 649	14.9%	7 305	23.4%	2 292	7.9%	2 959	10.2%	17 206	59.2%	3 949	25.3%	(25.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 451	60 973	9 958	13.9%	13 218	18.5%	6 353	10.4%	10 900	17.9%	40 428	66.3%	15 327	80.3%	(28.9%)
Governance and Administration	1 450	7 389	49	3.4%	4 468	308.2%	152	2.1%	270	3.7%	4 939	66.8%	591	110.5%	(54.4%)
Executive & Council	250	6 520	-	-	4 386	1 754.4%	0	-	208	3.2%	4 594	70.5%	130	189.3%	59.3%
Budget & Treasury Office	50	50	29	58.2%	-	-	-	-	-	-	29	58.2%	23	93.0%	(100.0%)
Corporate Services	1 150	819	19	1.7%	82	7.2%	152	18.5%	62	7.5%	316	38.5%	438	102.7%	(85.9%)
Community and Public Safety	25 701	25 860	352	1.4%	29	.1%	82	.3%	77	.3%	540	2.1%	430	143.7%	(82.0%)
Community & Social Services	25 251	25 784	300	1.2%	5	-	58	.2%	-	-	363	1.4%	4	177.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	76	52	11.5%	24	5.3%	24	31.2%	77	101.7%	177	232.7%	426	142.9%	(81.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 497	12 199	6 903	276.4%	8 592	344.0%	5 529	45.3%	8 731	71.6%	29 755	243.9%	14 297	-	(38.9%)
Planning and Development	330	80	-	-	-	-	219	274.1%	-	-	219	274.1%	84	-	(100.0%)
Road Transport	2 167	12 119	6 903	318.5%	8 592	396.4%	5 310	43.8%	8 731	72.0%	29 536	243.7%	14 213	-	(38.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 914	1 243	2 654	9.2%	129	.4%	590	47.5%	1 821	146.6%	5 194	418.1%	10	210.3%	19 029.3%
Electricity	27 400	-	2 632	9.6%	-	-	-	-	1 796	-	4 428	-	-	-	(100.0%)
Water	522	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	993	1 243	22	2.2%	129	13.0%	590	47.5%	25	2.0%	767	61.7%	10	69.4%	164.1%
Other	12 888	14 282	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	170 501	159 373	63 301	37.1%	45 252	26.5%	50 873	31.9%	5 696	3.6%	165 122	103.6%	5 394	90.3%	5.6%
Property rates, penalties and collection charges	12 159	12 159	6 408	52.7%	2 091	17.2%	1 667	13.7%	2 016	16.6%	12 181	100.2%	779	36.3%	158.7%
Service charges	1 597	1 597	551	34.5%	398	24.9%	550	34.5%	485	30.4%	1 985	124.3%	467	39.5%	3.9%
Other revenue	1 474	3 302	1 920	130.3%	1 526	103.5%	2 227	67.4%	2 765	83.7%	8 437	255.5%	3 430	375.7%	(19.4%)
Government - operating	111 119	108 789	45 057	40.5%	36 131	32.5%	28 205	25.9%	-	-	109 393	100.6%	-	89.2%	-
Government - capital	40 169	31 916	9 000	22.4%	4 603	11.5%	17 916	56.1%	-	-	31 519	98.8%	150	101.8%	(100.0%)
Interest	3 983	1 609	365	9.2%	504	12.6%	309	19.2%	430	26.7%	1 607	99.9%	568	28.4%	(24.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118 911)	(120 812)	(40 784)	34.3%	(27 732)	23.3%	(28 467)	23.6%	(24 172)	20.0%	(121 155)	100.3%	(29 115)	206.7%	(17.0%)
Suppliers and employees	(116 911)	(120 312)	(40 784)	34.9%	(27 732)	23.7%	(28 467)	23.7%	(24 172)	20.1%	(121 155)	100.7%	(29 115)	212.4%	(17.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	(500)	-	-	-	-	-	-	-	-	-	-	-	58.3%	-
Net Cash from/(used) Operating Activities	51 590	38 560	22 517	43.6%	17 520	34.0%	22 406	58.1%	(18 476)	(47.9%)	43 967	114.0%	(23 721)	(226.5%)	(22.1%)
Cash Flow from Investing Activities															
Receipts	-	-	14 039	-	-	-	-	-	-	-	14 039	-	(1 598)	1 384.4%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	14 039	-	-	-	-	-	-	-	14 039	-	(1 598)	-	(100.0%)
Payments	(71 451)	(60 973)	(10 923)	15.3%	(14 984)	21.0%	(5 913)	9.7%	(10 037)	16.5%	(41 857)	68.6%	(15 588)	77.8%	(35.6%)
Capital assets	(71 451)	(60 973)	(10 923)	15.3%	(14 984)	21.0%	(5 913)	9.7%	(10 037)	16.5%	(41 857)	68.6%	(15 588)	77.8%	(35.6%)
Net Cash from/(used) Investing Activities	(71 451)	(60 973)	3 117	(4.4%)	(14 984)	21.0%	(5 913)	9.7%	(10 037)	16.5%	(27 817)	45.6%	(17 186)	(149.4%)	(41.6%)
Cash Flow from Financing Activities															
Receipts	-	23 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	23 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	23 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 861)	987	25 633	(129.1%)	2 536	(12.8%)	16 493	1 671.4%	(28 513)	(2 889.5%)	16 150	1 636.7%	(40 906)	293.5%	(30.3%)
Cash/cash equivalents at the year begin:	29 571	8 641	8 643	29.2%	34 276	115.9%	36 813	426.0%	53 306	616.9%	8 643	100.0%	48 666	80.9%	9.5%
Cash/cash equivalents at the year end:	9 710	9 628	34 276	353.0%	36 813	379.1%	53 306	553.6%	24 793	257.5%	24 793	257.5%	7 760	26.2%	219.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	640	3.3%	(38)	(.2%)	(238)	(1.2%)	19 169	98.1%	19 533	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	194	1.4%	(3)	-	83	.6%	13 699	98.0%	13 973	19.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 047	4.0%	(170)	(.6%)	525	2.0%	25 018	94.7%	26 420	36.0%	-	-	-	-
Interest on Arrear Debtor Accounts	4	11.0%	-	-	2	6.8%	30	82.2%	36	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 289	9.7%	(381)	(2.9%)	370	2.8%	12 060	90.4%	13 338	18.2%	-	-	-	-
Total By Income Source	3 173	4.3%	(592)	(.8%)	743	1.0%	69 977	95.5%	73 300	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	688	2.9%	(61)	(.3%)	431	1.8%	22 889	95.6%	23 948	32.7%	-	-	-	-
Commercial	1 102	13.2%	(453)	(5.4%)	212	2.5%	7 462	89.7%	8 322	11.4%	-	-	-	-
Households	499	8.5%	(37)	(.6%)	226	3.8%	5 204	88.3%	5 892	8.0%	-	-	-	-
Other	883	2.5%	(42)	(.1%)	(126)	(.4%)	34 422	98.0%	35 138	47.9%	-	-	-	-
Total By Customer Group	3 173	4.3%	(592)	(.8%)	743	1.0%	69 977	95.5%	73 300	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 261	96.2%	-	-	-	-	205	3.8%	5 466	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 261	96.2%	-	-	-	-	205	3.8%	5 466	100.0%

Contact Details

Municipal Manager	B Ntuli (acting)	035 572 1292
Financial Manager	S Ngiba	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE BIG 5 FALSE BAY (KZN273)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	52 186	58 336	13 767	26.4%	21 292	40.8%	6 158	10.6%	5 240	9.0%	46 457	79.6%	3 121	87.1%	67.9%
Property rates	9 745	9 745	3 097	31.8%	3 759	38.6%	1 766	18.1%	1 719	17.6%	10 342	106.1%	1 559	103.4%	10.3%
Property rates - penalties and collection charges	-	-	-	-	0	-	-	-	-	-	0	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 566	1 566	372	23.8%	348	22.2%	362	23.2%	381	24.4%	1 464	93.5%	318	91.0%	20.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106	106	18	16.8%	15	14.2%	14	13.3%	16	14.9%	63	59.4%	17	78.9%	(5.8%)
Interest earned - external investments	-	150	30	-	59	-	19	12.6%	1	.5%	109	72.9%	24	87.3%	(96.9%)
Interest earned - outstanding debtors	739	739	191	25.9%	516	69.8%	638	86.3%	396	53.6%	1 741	235.6%	422	162.3%	(6.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 000	10 000	101	2.5%	4 135	103.4%	182	1.8%	303	3.0%	4 721	47.2%	317	46.7%	(4.5%)
Licences and permits	-	-	2	-	-	-	1	-	1	-	4	-	2	-	(47.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	33 874	33 874	9 894	29.2%	12 377	36.5%	3 171	9.4%	2 480	7.3%	27 922	82.4%	464	95.5%	434.8%
Other own revenue	156	156	61	38.9%	81	52.1%	5	3.1%	(57)	(36.8%)	89	57.3%	(3)	454.0%	2 091.0%
Gains on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 635	59 269	12 963	25.1%	12 985	25.1%	11 218	18.9%	10 054	17.0%	47 220	79.7%	10 557	84.9%	(4.8%)
Employee related costs	16 715	16 129	3 675	22.0%	4 045	24.2%	3 628	22.5%	3 522	21.8%	14 869	92.2%	3 364	86.6%	4.7%
Remuneration of councillors	1 760	1 760	415	23.6%	414	23.5%	413	23.4%	570	32.4%	1 812	102.9%	415	102.9%	37.4%
Debt impairment	2 000	6 500	500	25.0%	2 632	131.6%	500	7.7%	500	7.7%	4 132	63.6%	-	-	(100.0%)
Depreciation and asset impairment	2 000	3 500	500	25.0%	500	25.0%	500	14.3%	500	14.3%	2 000	57.1%	3 154	105.1%	(84.1%)
Finance charges	150	200	61	40.5%	18	12.1%	51	25.5%	32	16.1%	162	81.0%	117	170.3%	(72.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 700	2 000	440	11.9%	570	15.4%	281	14.0%	354	17.7%	1 645	82.2%	(110)	(2.9%)	(421.7%)
Contracted services	14 991	15 751	2 370	15.8%	2 728	18.2%	2 005	12.7%	1 145	7.3%	8 248	52.4%	673	83.5%	70.3%
Transfers and grants	180	180	-	-	97	53.9%	42	23.3%	-	-	139	77.2%	20	-	(100.0%)
Other expenditure	10 139	13 249	5 003	49.3%	1 980	19.5%	3 799	28.7%	3 432	25.9%	14 213	107.3%	2 925	118.2%	17.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	551	(933)	804		8 307		(5 060)		(4 814)		(763)		(7 437)		
Transfers recognised - capital	-	11 156	814	-	6 776	-	1 447	13.0%	3 478	31.2%	12 515	112.2%	2 570	67.3%	35.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	551	10 223	1 618		15 083		(3 613)		(1 336)		11 751		(4 867)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	551	10 223	1 618		15 083		(3 613)		(1 336)		11 751		(4 867)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	551	10 223	1 618		15 083		(3 613)		(1 336)		11 751		(4 867)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	551	10 223	1 618		15 083		(3 613)		(1 336)		11 751		(4 867)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	11 556	12 962	814	7.0%	6 824	59.1%	1 447	11.2%	3 478	26.8%	12 563	96.9%	2 570	72.0%	35.3%
National Government	11 156	10 957	814	7.3%	6 824	61.2%	1 447	13.2%	3 478	31.7%	12 563	114.7%	2 570	72.5%	35.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 156	10 957	814	7.3%	6 824	61.2%	1 447	13.2%	3 478	31.7%	12 563	114.7%	2 570	72.5%	35.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	400	2 005	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 556	12 962	814	7.0%	6 824	59.1%	1 447	11.2%	3 478	26.8%	12 563	96.9%	2 570	72.0%	35.3%
Governance and Administration	200	1 605	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	1 455	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	100	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 256	11 257	814	7.2%	6 824	60.6%	1 447	12.9%	3 478	30.9%	12 563	111.6%	2 570	72.5%	35.3%
Planning and Development	11 256	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	11 257	814	-	6 824	-	1 447	12.9%	3 478	30.9%	12 563	111.6%	2 570	72.5%	35.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	57 550	58 020	23 318	40.5%	17 681	30.7%	14 805	25.5%	2 917	5.0%	58 721	101.2%	2 656	95.5%	9.8%
Property rates, penalties and collection charges	7 114	10 269	4 905	69.0%	1 219	17.1%	1 628	15.8%	1 911	18.6%	9 662	94.1%	1 329	110.1%	43.8%
Service charges	1 143	607	99	8.7%	89	7.8%	42	6.9%	64	10.6%	294	48.5%	44	68.5%	45.1%
Other revenue	4 263	3 369	1 015	23.8%	1 554	36.5%	1 490	44.2%	923	27.4%	4 982	147.9%	1 259	60.1%	(26.7%)
Government - operating	33 874	32 467	12 427	36.7%	11 388	33.6%	8 652	26.6%	-	-	32 467	100.0%	-	100.0%	-
Government - capital	11 156	11 156	4 787	42.9%	3 393	30.4%	2 976	26.7%	-	-	11 156	100.0%	-	100.0%	-
Interest	-	152	85	-	38	-	17	11.5%	19	12.7%	160	105.0%	24	86.0%	(18.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 665)	(45 215)	(16 227)	34.0%	(10 996)	23.1%	(13 306)	29.4%	(6 492)	14.4%	(47 021)	104.0%	(10 590)	116.7%	(38.7%)
Suppliers and employees	(47 335)	(44 835)	(16 166)	34.2%	(10 930)	23.1%	(13 203)	29.4%	(6 444)	14.4%	(46 743)	104.3%	(10 483)	116.9%	(38.5%)
Finance charges	(150)	(200)	(61)	40.5%	(18)	12.0%	(56)	27.8%	(0)	-	(134)	67.1%	(77)	84.2%	(100.0%)
Transfers and grants	(180)	(180)	-	-	(48)	26.7%	(48)	26.7%	(48)	26.7%	(144)	80.0%	(29)	-	66.7%
Net Cash from/(used) Operating Activities	9 885	12 805	7 091	71.7%	6 685	67.6%	1 498	11.7%	(3 575)	(27.9%)	11 700	91.4%	(7 934)	29.9%	(54.9%)
Cash Flow from Investing Activities															
Receipts	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 556)	(13 206)	(814)	7.0%	(7 204)	62.3%	(1 447)	11.0%	(2 240)	17.0%	(11 705)	88.6%	(1 138)	95.0%	96.8%
Capital assets	(11 556)	(13 206)	(814)	7.0%	(7 204)	62.3%	(1 447)	11.0%	(2 240)	17.0%	(11 705)	88.6%	(1 138)	95.0%	96.8%
Net Cash from/(used) Investing Activities	(9 256)	(10 906)	(814)	8.8%	(7 204)	77.8%	(1 447)	13.3%	(2 240)	20.5%	(11 705)	107.3%	(1 138)	95.0%	96.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500)	(500)	(137)	27.5%	(138)	27.6%	(138)	27.5%	(137)	27.5%	(551)	110.1%	(137)	97.3%	.2%
Repayment of borrowing	(500)	(500)	(137)	27.5%	(138)	27.6%	(138)	27.5%	(137)	27.5%	(551)	110.1%	(137)	97.3%	.2%
Net Cash from/(used) Financing Activities	(500)	(500)	(137)	27.5%	(138)	27.6%	(138)	27.5%	(137)	27.5%	(551)	110.1%	(137)	97.3%	.2%
Net Increase/(Decrease) in cash held	129	1 399	6 140	4 777.2%	(657)	(510.8%)	(86)	(6.2%)	(5 952)	(425.5%)	(555)	(39.7%)	(9 209)	(726.7%)	(35.4%)
Cash/cash equivalents at the year begin:	1 473	(1 355)	(1 913)	(129.8%)	4 228	287.0%	3 571	(263.5%)	3 485	(257.2%)	(1 913)	141.2%	2 804	9%	24.3%
Cash/cash equivalents at the year end:	1 602	44	4 228	264.0%	3 571	223.0%	3 485	7 919.5%	(2 468)	(5 608.3%)	(2 468)	(5 608.3%)	(6 405)	(407.9%)	(61.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(571)	(8.4%)	359	5.3%	112	1.7%	6 861	101.5%	6 760	39.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(134)	(3.1%)	113	2.6%	111	2.6%	4 163	97.9%	4 253	25.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(2)	(96.4%)	2	96.4%	2	96.4%	0	3.6%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(927)	(15.6%)	217	3.6%	150	2.5%	6 518	109.4%	5 958	35.1%	-	-	-	-
Total By Income Source	(1 633)	(9.6%)	690	4.1%	374	2.2%	17 542	103.4%	16 973	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	(.2%)	0	(.1%)	(2)	.6%	(267)	99.6%	(268)	(1.6%)	-	-	-	-
Commercial	88	3.2%	179	6.6%	79	2.9%	2 377	87.3%	2 722	16.0%	-	-	-	-
Households	284	2.5%	308	2.7%	172	1.5%	10 659	93.3%	11 423	67.3%	-	-	-	-
Other	(2 006)	(64.8%)	203	6.6%	125	4.0%	4 774	154.2%	3 096	18.2%	-	-	-	-
Total By Customer Group	(1 633)	(9.6%)	690	4.1%	374	2.2%	17 542	103.4%	16 973	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 771	45.7%	720	11.9%	1 602	26.4%	965	15.9%	6 058	93.0%
Auditor-General	3	.7%	79	17.2%	-	-	377	82.0%	459	7.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 774	42.6%	800	12.3%	1 602	24.6%	1 341	20.6%	6 517	100.0%

Contact Details

Municipal Manager	AM Dhlomo	035 562 0040
Financial Manager	N Shandu	035 562 0040

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA (KZN274)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	56 116	55 816	15 613	27.8%	19 388	34.5%	10 769	19.3%	6 926	12.4%	52 696	94.4%	1 096	77.7%	532.1%
Property rates	1 086	475	416	38.3%	119	10.9%	119	25.0%	(254)	(53.5%)	399	84.2%	67	95.4%	(478.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	22	-	22	-	21	-	4.2%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	43	60	105	245.0%	15	35.9%	15	25.7%	(80)	(132.7%)	56	93.5%	36	605.4%	(322.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	340	237	28	8.2%	78	22.8%	1	.4%	41	17.3%	147	62.1%	12	38.4%	233.8%
Interest earned - external investments	360	360	97	26.9%	69	19.2%	61	17.0%	116	32.1%	343	95.2%	74	81.2%	57.2%
Interest earned - outstanding debtors	32	32	(11)	(34.8%)	12	39.1%	37	118.1%	82	258.8%	120	381.2%	10	19.8%	756.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	42	1	.5%	16	7.8%	15	36.4%	59	140.4%	91	216.6%	1	85.6%	5 795.3%
Licences and permits	2 051	1 508	271	13.2%	481	23.5%	462	30.6%	514	34.1%	1 728	114.6%	40	26.2%	1 198.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	49 802	49 928	14 691	29.5%	18 482	37.1%	10 054	20.1%	6 426	12.9%	49 653	99.4%	-	97.7%	(100.0%)
Other own revenue	53	1 025	15	27.8%	117	219.4%	4	.4%	1	.1%	137	13.3%	222	6.5%	(99.4%)
Gains on disposal of PPE	2 150	2 150	-	-	-	-	-	-	-	-	-	-	614	10.6%	(100.0%)
Operating Expenditure	55 518	54 839	6 799	12.2%	13 103	23.6%	8 627	15.7%	16 202	29.5%	44 732	81.6%	8 175	85.4%	98.2%
Employee related costs	25 343	24 628	4 653	18.4%	6 041	23.8%	5 203	21.1%	4 688	19.0%	20 585	83.6%	4 663	91.7%	.5%
Remuneration of councillors	5 307	5 307	971	18.3%	1 352	25.5%	886	16.7%	925	17.4%	4 135	77.9%	891	79.9%	3.9%
Debt impairment	310	310	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Depreciation and asset impairment	3 150	4 715	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	51	51	-	-	12	23.3%	13	26.0%	79	156.3%	104	205.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 150	1 698	11	1.0%	185	16.1%	173	10.2%	40	2.4%	410	24.1%	54	14.1%	(25.7%)
Contracted services	1 402	1 414	-	-	120	8.6%	242	17.1%	948	67.0%	1 309	92.6%	-	-	(100.0%)
Transfers and grants	8 500	8 500	121	1.4%	2 673	31.4%	301	3.5%	4 468	52.6%	7 563	89.0%	862	108.6%	418.6%
Other expenditure	10 306	8 217	1 042	10.1%	2 720	26.4%	1 809	22.0%	5 054	61.5%	10 625	129.3%	1 706	99.3%	196.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	598	977	8 814		6 285		2 141		(9 276)		7 964		(7 079)		
Transfers recognised - capital	13 902	14 427	-	-	2 873	20.7%	-	-	6 145	42.6%	9 017	62.5%	-	13.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 500	15 404	8 814		9 158		2 141		(3 131)		16 981		(7 079)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 500	15 404	8 814		9 158		2 141		(3 131)		16 981		(7 079)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 500	15 404	8 814		9 158		2 141		(3 131)		16 981		(7 079)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 500	15 404	8 814		9 158		2 141		(3 131)		16 981		(7 079)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	14 540	15 225	1 038	7.1%	1 766	12.1%	2 105	13.8%	3 594	23.6%	8 503	55.8%	4 470	58.2%	(19.6%)
National Government	13 902	13 902	1 038	7.5%	1 399	10.1%	2 046	14.7%	3 107	22.3%	7 589	54.6%	4 470	73.3%	(30.5%)
Provincial Government	-	525	-	-	262	-	-	-	218	41.6%	481	91.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 902	14 427	1 038	7.5%	1 661	11.9%	2 046	14.2%	3 325	23.0%	8 069	55.9%	4 470	64.2%	(25.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	638	798	-	-	105	16.5%	60	7.5%	269	33.7%	433	54.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 540	15 225	1 038	7.1%	1 766	12.1%	2 105	13.8%	3 594	23.6%	8 503	55.8%	4 470	58.2%	(19.6%)
Governance and Administration	250	170	-	-	105	42.1%	60	35.0%	178	104.9%	343	201.9%	-	70.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	99.9%	-
Budget & Treasury Office	250	170	-	-	105	42.1%	60	35.0%	178	104.9%	343	201.9%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 052	11 477	-	-	-	-	-	-	2 324	20.2%	2 324	20.2%	-	-	(100.0%)
Community & Social Services	8 867	8 867	-	-	-	-	-	-	2 234	25.2%	2 234	25.2%	-	-	(100.0%)
Sport And Recreation	2 085	2 610	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-	90	-	90	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 238	3 078	1 038	32.0%	1 661	51.3%	2 046	66.5%	1 092	35.5%	5 836	189.6%	4 470	104.2%	(75.6%)
Planning and Development	3 238	3 078	1 038	32.0%	1 661	51.3%	2 046	66.5%	1 092	35.5%	5 836	189.6%	4 470	104.2%	(75.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	67 322	69 198	23 633	35.1%	23 647	35.1%	16 511	23.9%	1 842	2.7%	65 633	94.8%	9 249	128.3%	(80.1%)
Property rates, penalties and collection charges	855	475	381	44.6%	21	2.5%	30	6.3%	20	4.3%	453	95.4%	20	75.1%	2.4%
Service charges	25	106	95	381.0%	2	8.5%	306	288.9%	10	9.6%	413	390.0%	1	1 419.8%	1 519.4%
Other revenue	2 376	3 903	1 361	57.3%	967	40.7%	1 064	27.3%	1 145	29.3%	4 538	116.3%	2 409	84.1%	(52.5%)
Government - operating	49 802	49 928	18 350	36.8%	17 914	36.0%	12 674	25.4%	601	1.2%	49 539	99.2%	4 310	138.0%	(86.1%)
Government - capital	13 903	14 427	3 249	23.4%	4 309	31.0%	2 344	16.2%	-	-	9 902	68.6%	2 500	132.1%	(100.0%)
Interest	361	360	197	54.7%	433	120.1%	93	25.8%	65	18.1%	788	218.9%	10	9.3%	585.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 019)	(49 815)	(15 045)	28.4%	(17 187)	32.4%	(10 986)	22.1%	(10 123)	20.3%	(53 342)	107.1%	(10 311)	127.7%	(1.8%)
Suppliers and employees	(44 468)	(41 264)	(12 654)	28.5%	(11 920)	26.8%	(10 977)	26.6%	(9 596)	23.3%	(45 146)	109.4%	(8 018)	95.4%	19.7%
Finance charges	(51)	(51)	-	-	-	-	(10)	19.2%	(27)	53.5%	(37)	72.8%	-	-	(100.0%)
Transfers and grants	(8 500)	(8 500)	(2 391)	28.1%	(5 267)	62.0%	-	-	(500)	5.9%	(8 159)	96.0%	(2 293)	213.3%	(78.2%)
Net Cash from/(used) Operating Activities	14 303	19 384	8 588	60.0%	6 460	45.2%	5 525	28.5%	(8 281)	(42.7%)	12 291	63.4%	(1 063)	131.1%	679.4%
Cash Flow from Investing Activities															
Receipts	-	2 473	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	2 473	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 902)	(15 225)	(1 115)	8.0%	(1 758)	12.6%	(2 267)	14.9%	(2 178)	14.3%	(7 318)	48.1%	(4 191)	107.7%	(48.0%)
Capital assets	(13 902)	(15 225)	(1 115)	8.0%	(1 758)	12.6%	(2 267)	14.9%	(2 178)	14.3%	(7 318)	48.1%	(4 191)	107.7%	(48.0%)
Net Cash from/(used) Investing Activities	(13 902)	(12 753)	(1 115)	8.0%	(1 758)	12.6%	(2 267)	17.8%	(2 178)	17.1%	(7 318)	57.4%	(4 191)	107.7%	(48.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169)	(169)	-	-	-	-	-	-	(122)	72.3%	(122)	72.3%	-	-	(100.0%)
Repayment of borrowing	(169)	(169)	-	-	-	-	-	-	(122)	72.3%	(122)	72.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(169)	(169)	-	-	-	-	-	-	(122)	72.3%	(122)	72.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	232	6 462	7 473	3 219.9%	4 702	2 026.1%	3 258	50.4%	(10 582)	(163.8%)	4 850	75.1%	(5 253)	(7.4%)	101.4%
Cash/cash equivalents at the year begin:	-	1 749	1 749	-	9 222	-	13 924	795.9%	17 182	982.1%	1 749	100.0%	5 405	(.5%)	217.9%
Cash/cash equivalents at the year end:	232	8 211	9 222	3 973.8%	13 924	5 999.9%	17 182	209.2%	6 600	80.4%	6 600	80.4%	152	4.1%	4 243.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22	1.7%	10	.7%	10	.7%	1 291	96.9%	1 333	64.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	500	-	-	-
Receivables from Exchange Transactions - Waste Management	8	1.6%	5	1.1%	5	1.0%	458	96.3%	476	22.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(143)	(53.8%)	26	9.6%	19	7.0%	365	137.1%	266	12.8%	-	-	-	-
Total By Income Source	(113)	(5.4%)	40	2.0%	33	1.6%	2 114	101.9%	2 075	100.0%	500	24.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(207)	(65.2%)	9	3.0%	7	2.1%	508	160.1%	317	15.3%	-	-	-	-
Commercial	45	4.0%	18	1.6%	15	1.4%	1 040	93.0%	1 118	53.9%	-	-	-	-
Households	49	7.7%	13	2.0%	11	1.8%	566	88.5%	640	30.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	500	-	-	-
Total By Customer Group	(113)	(5.4%)	40	2.0%	33	1.6%	2 114	101.9%	2 075	100.0%	500	24.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 694	89.1%	3	.1%	102	3.4%	225	7.4%	3 024	88.0%
Auditor-General	-	-	-	-	-	-	414	100.0%	414	12.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 694	78.4%	3	.1%	102	3.0%	639	18.6%	3 438	100.0%

Contact Details

Municipal Manager	Mr D A Khumalo	035 838 8500
Financial Manager	Mr FXH Mhlongo	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	135 956	127 347	49 854	36.7%	36 990	27.2%	30 479	23.9%	12 241	9.6%	129 563	101.7%	14 832	119.5%	(17.5%)
Property rates	23 585	21 734	5 329	22.6%	5 456	23.1%	5 229	24.1%	5 217	24.0%	21 230	97.7%	4 871	92.6%	7.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 034	3 411	910	22.6%	852	21.1%	857	25.1%	943	27.7%	3 563	104.5%	819	98.7%	15.2%
Service charges - other	1 658	1 628	445	26.8%	416	25.1%	391	24.0%	557	34.2%	1 809	111.1%	411	92.0%	35.5%
Rental of facilities and equipment	817	312	86	10.5%	66	8.1%	68	21.7%	45	14.4%	265	85.1%	39	182.0%	15.9%
Interest earned - external investments	424	633	115	27.1%	173	40.8%	258	40.8%	215	34.0%	761	120.2%	80	135.1%	170.0%
Interest earned - outstanding debtors	4 311	5 151	1 534	35.6%	1 084	25.1%	2 303	44.7%	1 597	31.0%	6 518	126.5%	1 520	140.3%	5.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 745	194	79	4.5%	28	1.6%	-	-	60	30.9%	167	85.8%	45	56.2%	34.2%
Licences and permits	3 240	2 373	716	22.1%	540	16.7%	659	27.8%	581	24.5%	2 497	105.2%	493	91.0%	17.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	90 448	90 700	40 302	44.6%	28 314	31.3%	20 255	22.3%	2 949	3.3%	91 820	101.2%	6 451	116.9%	(54.3%)
Other own revenue	1 269	1 210	339	26.7%	61	4.8%	457	37.8%	75	6.2%	933	77.1%	103	964.7%	(27.1%)
Gains on disposal of PPE	4 425	-	-	-	-	-	-	-	-	-	-	-	-	(1.5%)	-
Operating Expenditure	107 729	111 631	24 111	22.4%	29 399	27.3%	35 517	31.8%	43 090	38.6%	132 116	118.4%	20 261	94.1%	112.7%
Employee related costs	43 017	45 859	10 016	23.3%	12 426	28.9%	10 878	23.7%	2 877	6.3%	36 197	78.9%	8 935	96.4%	(67.8%)
Remuneration of councillors	10 502	10 502	2 307	22.0%	2 282	21.7%	1 220	11.6%	1 380	13.1%	7 189	68.5%	2 808	92.4%	(50.9%)
Debt impairment	5 159	5 159	337	6.5%	132	2.6%	322	6.2%	(64)	(1.2%)	727	14.1%	262	7.2%	(124.4%)
Depreciation and asset impairment	7 791	7 791	1 150	14.8%	6 883	88.3%	16 074	206.3%	33 226	426.5%	57 334	735.9%	-	-	(100.0%)
Finance charges	541	541	(68)	(12.6%)	6	1.1%	80	14.7%	(1)	(.2%)	17	3.1%	248	102.5%	(100.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	10 348	8 778	760	7.3%	525	5.1%	1 755	20.0%	1 849	21.1%	4 889	55.7%	1 181	114.5%	56.6%
Contracted services	11 632	10 047	3 710	31.9%	2 075	17.8%	1 816	18.1%	454	4.5%	8 055	80.2%	1 645	89.6%	(72.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	1 051	717.8%	(100.0%)
Other expenditure	18 740	22 954	5 898	31.5%	5 071	27.1%	3 371	14.7%	3 368	14.7%	17 708	77.1%	4 131	100.1%	(18.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 226	15 716	25 743		7 590		(5 038)		(30 849)		(2 553)		(5 428)		
Transfers recognised - capital	30 148	30 633	-	-	7 204	23.9%	8 040	26.2%	13 942	45.5%	29 187	95.3%	577	13.4%	2 314.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 374	46 349	25 743		14 795		3 002		(16 906)		26 634		(4 851)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 374	46 349	25 743		14 795		3 002		(16 906)		26 634		(4 851)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 374	46 349	25 743		14 795		3 002		(16 906)		26 634		(4 851)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 374	46 349	25 743		14 795		3 002		(16 906)		26 634		(4 851)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	45 807	37 009	4 030	8.8%	8 318	18.2%	7 254	19.6%	12 467	33.7%	32 069	86.7%	5 942	70.7%	109.8%
National Government	28 048	28 533	3 950	14.1%	8 119	28.9%	5 563	19.5%	12 075	42.3%	29 706	104.1%	5 942	87.7%	103.2%
Provincial Government	2 100	2 100	-	-	-	-	129	6.1%	-	-	129	6.1%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 148	30 633	3 950	13.1%	8 119	26.9%	5 693	18.6%	12 075	39.4%	29 835	97.4%	5 942	86.8%	103.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 659	6 376	80	.5%	199	1.3%	1 561	24.5%	393	6.2%	2 234	35.0%	-	4.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 807	37 009	4 030	8.8%	8 318	18.2%	7 254	19.6%	12 467	33.7%	32 069	86.7%	5 942	70.7%	109.8%
Governance and Administration	1 077	877	28	2.6%	199	18.5%	138	15.7%	179	20.5%	545	62.1%	-	49.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 077	877	28	2.6%	199	18.5%	138	15.7%	179	20.5%	545	62.1%	-	23.4%	(100.0%)
Community and Public Safety	2 580	2 080	-	-	-	-	-	-	682	32.8%	682	32.8%	-	-	(100.0%)
Community & Social Services	2 000	1 500	-	-	-	-	-	-	682	45.4%	682	45.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	580	580	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 700	33 602	3 852	9.2%	8 119	19.5%	7 116	21.2%	11 599	34.5%	30 686	91.3%	5 942	73.5%	95.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	41 700	33 602	3 852	9.2%	8 119	19.5%	7 116	21.2%	11 599	34.5%	30 686	91.3%	5 942	63.2%	95.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	450	450	150	33.2%	-	-	-	-	7	1.6%	157	34.8%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	450	450	150	33.2%	-	-	-	-	7	1.6%	157	34.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	157 368	145 679	55 720	35.4%	37 798	24.0%	47 449	32.6%	5 690	3.9%	146 656	100.7%	6 722	88.9%	(15.3%)
Property rates, penalties and collection charges	23 585	17 138	3 278	13.9%	6 628	28.1%	3 489	20.4%	3 850	22.5%	17 245	100.6%	3 943	78.4%	(2.4%)
Service charges	5 692	2 167	484	8.5%	630	11.1%	912	42.1%	930	42.9%	2 957	136.4%	478	49.6%	94.4%
Other revenue	7 071	4 271	1 724	24.4%	699	9.9%	823	19.3%	700	16.4%	3 946	92.4%	1 696	296.6%	(58.7%)
Government - operating	90 448	90 850	36 750	40.6%	29 668	32.8%	24 761	27.3%	-	-	91 179	100.4%	-	87.6%	-
Government - capital	30 148	30 633	13 294	44.1%	-	-	17 280	56.4%	-	-	30 574	99.8%	525	80.8%	(100.0%)
Interest	424	620	190	44.8%	172	40.7%	182	29.4%	211	34.1%	756	121.9%	80	11.6%	164.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 716)	(97 330)	(22 102)	22.2%	(24 907)	25.0%	(19 486)	20.0%	(28 931)	29.7%	(95 427)	98.0%	(22 524)	86.7%	28.4%
Suppliers and employees	(94 538)	(97 319)	(22 102)	23.4%	(24 902)	26.3%	(19 482)	20.0%	(28 929)	29.7%	(95 414)	98.0%	(22 524)	85.2%	28.4%
Finance charges	(541)	(11)	-	-	(5)	1.0%	(4)	39.1%	(2)	22.4%	(12)	109.9%	-	-	(100.0%)
Transfers and grants	(4 637)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 651	48 350	33 618	58.3%	12 891	22.4%	27 962	57.8%	(23 241)	(48.1%)	51 230	106.0%	(15 802)	96.5%	47.1%
Cash Flow from Investing Activities															
Receipts	4 425	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 425	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 807)	(36 509)	(7 155)	15.6%	(9 726)	21.2%	(7 487)	20.5%	(14 128)	38.7%	(38 496)	105.4%	(5 021)	100.7%	181.4%
Capital assets	(45 807)	(36 509)	(7 155)	15.6%	(9 726)	21.2%	(7 487)	20.5%	(14 128)	38.7%	(38 496)	105.4%	(5 021)	100.7%	181.4%
Net Cash from/(used) Investing Activities	(41 382)	(36 509)	(7 155)	17.3%	(9 726)	23.5%	(7 487)	20.5%	(14 128)	38.7%	(38 496)	105.4%	(5 021)	151.2%	181.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 700)	(1 700)	(446)	26.2%	-	-	-	-	-	-	(446)	26.2%	-	-	-
Repayment of borrowing	(1 700)	(1 700)	(446)	26.2%	-	-	-	-	-	-	(446)	26.2%	-	-	-
Net Cash from/(used) Financing Activities	(1 700)	(1 700)	(446)	26.2%	-	-	-	-	-	-	(446)	26.2%	-	-	-
Net Increase/(Decrease) in cash held	14 569	10 141	26 017	178.6%	3 165	21.7%	20 475	201.9%	(37 368)	(368.5%)	12 288	121.2%	(20 823)	(45.2%)	79.5%
Cash/cash equivalents at the year begin:	77 593	895	424	.5%	26 441	34.1%	29 606	3 308.2%	50 081	5 596.0%	424	47.4%	29 160	1 488.5%	71.7%
Cash/cash equivalents at the year end:	92 162	11 036	26 441	28.7%	29 606	32.1%	50 081	453.8%	12 713	115.2%	12 713	115.2%	8 338	78.7%	52.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 184	4.6%	3 504	7.4%	948	2.0%	40 526	85.9%	47 161	76.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	537	4.6%	861	7.4%	233	2.0%	9 959	85.9%	11 589	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	152	4.6%	245	7.4%	66	2.0%	2 828	85.9%	3 291	5.3%	-	-	-	-
Total By Income Source	2 873	4.6%	4 610	7.4%	1 247	2.0%	53 312	85.9%	62 042	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	138	4.6%	222	7.4%	60	2.0%	2 568	85.9%	2 988	4.8%	-	-	-	-
Commercial	411	4.6%	659	7.4%	178	2.0%	7 623	85.9%	8 872	14.3%	-	-	-	-
Households	2 011	4.6%	3 227	7.4%	873	2.0%	37 324	85.9%	43 435	70.0%	-	-	-	-
Other	312	4.6%	501	7.4%	136	2.0%	5 797	85.9%	6 747	10.9%	-	-	-	-
Total By Customer Group	2 873	4.6%	4 610	7.4%	1 247	2.0%	53 312	85.9%	62 042	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 123	75.5%	258	6.2%	138	3.3%	617	14.9%	4 136	100.0%
Auditor-General	1	100.0%	-	-	-	-	-	-	1	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 124	75.5%	258	6.2%	138	3.3%	617	14.9%	4 137	100.0%

Contact Details

Municipal Manager	Mr S R Ntuli	035 550 0069/50
Financial Manager	Mr BM Thusi	035 550 6428

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	320 951	296 464	98 844	30.8%	81 582	25.4%	68 369	23.1%	32 153	10.8%	280 948	94.8%	9 523	91.2%	237.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Service charges - electricity revenue	4 852	4 852	585	12.1%	530	10.9%	845	17.4%	4 967	102.4%	6 927	142.8%	846	116.2%	487.0%
Service charges - water revenue	38 117	38 117	6 293	16.5%	3 206	8.4%	5 347	14.0%	5 122	13.4%	19 968	52.4%	5 895	112.8%	(13.1%)
Service charges - sanitation revenue	1 834	1 834	289	15.8%	170	9.3%	224	12.2%	255	13.9%	938	51.1%	182	66.3%	40.3%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	189	96	-	-	6	3.1%	9	8.9%	15	15.8%	29	30.8%	13	58.5%	13.9%
Interest earned - external investments	18 245	1 028	71	.4%	42	.2%	125	12.2%	792	77.1%	1 030	100.3%	573	43.4%	38.1%
Interest earned - outstanding debtors	1 629	1 629	-	-	-	-	-	-	-	-	-	-	819	123.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	238 736	239 736	90 917	38.1%	77 531	32.5%	61 780	25.8%	7 950	3.3%	238 179	99.4%	5 666	107.1%	40.3%
Other own revenue	17 349	9 122	688	4.0%	97	.6%	5	.1%	13 049	143.1%	13 839	151.7%	(4 471)	6.3%	(391.9%)
Gains on disposal of PPE	-	-	-	-	-	-	34	-	-	-	34	-	-	-	-
Operating Expenditure	320 951	318 319	76 418	23.8%	70 829	22.1%	78 524	24.7%	90 309	28.4%	316 081	99.3%	124 668	109.6%	(27.6%)
Employee related costs	113 787	116 813	31 696	27.9%	28 689	25.2%	30 902	26.5%	26 785	22.9%	118 072	101.1%	31 198	107.6%	(14.1%)
Remuneration of councillors	10 447	7 447	1 794	17.2%	1 664	15.9%	1 697	22.8%	1 566	21.0%	6 721	90.3%	1 818	63.6%	(13.9%)
Debt impairment	36 366	18 366	-	-	-	-	-	-	-	-	-	-	15 712	76.0%	(100.0%)
Depreciation and asset impairment	23 118	23 301	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	150	300	-	-	167	111.5%	45	14.9%	(4)	(1.3%)	208	69.4%	720	-	(100.5%)
Bulk purchases	56 600	60 600	10 891	19.2%	13 381	23.6%	11 639	19.2%	34 885	57.6%	70 796	116.8%	28 524	138.3%	22.3%
Other Materials	12 863	18 835	4 249	33.0%	11 988	93.2%	13 420	71.3%	5 243	27.8%	34 900	185.3%	8 624	140.5%	(39.2%)
Contracted services	31 783	34 793	8 176	25.7%	7 011	22.1%	5 032	14.5%	10 175	29.2%	30 394	87.4%	7 765	118.1%	31.0%
Transfers and grants	3 625	3 625	4 747	131.0%	-	-	442	12.2%	(1 889)	(52.1%)	3 300	91.0%	1 669	129.5%	(213.2%)
Other expenditure	32 211	34 239	14 866	46.2%	7 928	24.6%	15 346	44.8%	13 549	39.6%	51 689	151.0%	28 638	151.1%	(52.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(21 855)	22 426		10 753		(10 156)		(58 156)		(35 133)		(115 145)		
Transfers recognised - capital	199 285	158 285	50 523	25.4%	21 524	10.8%	56 741	35.8%	37 456	23.7%	166 243	105.0%	85 431	90.8%	(56.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	206 285	136 430	72 948		32 277		46 586		(20 700)		131 111		(29 713)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	206 285	136 430	72 948		32 277		46 586		(20 700)		131 111		(29 713)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	206 285	136 430	72 948		32 277		46 586		(20 700)		131 111		(29 713)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	206 285	136 430	72 948		32 277		46 586		(20 700)		131 111		(29 713)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	206 285	178 782	40 234	19.5%	31 660	15.3%	18 784	10.5%	37 568	21.0%	128 246	71.7%	87 016	82.8%	(56.8%)
National Government	199 285	158 285	38 064	19.1%	27 808	14.0%	18 784	11.9%	37 568	23.7%	122 223	77.2%	83 087	104.9%	(54.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 930	178.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	20 497	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	199 285	178 782	38 064	19.1%	27 808	14.0%	18 784	10.5%	37 568	21.0%	122 223	68.4%	87 016	106.1%	(56.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	-	2 171	31.0%	3 852	55.0%	-	-	-	-	6 022	-	-	3.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	206 285	178 782	40 234	19.5%	31 660	15.3%	18 784	10.5%	37 568	21.0%	128 246	71.7%	87 016	82.8%	(56.8%)
Governance and Administration	7 000	-	265	3.8%	3 852	55.0%	-	-	-	-	4 117	-	-	15.3%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 000	-	265	3.8%	3 852	55.0%	-	-	-	-	4 117	-	-	40.7%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	4 219	-	-	-	-	-	-	-	4 219	-	2 097	58.2%	(100.0%)
Community & Social Services	-	-	4 219	-	-	-	-	-	-	-	4 219	-	2 097	58.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 566	23 063	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	3 566	23 063	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	195 719	155 719	35 750	18.3%	27 808	14.2%	18 784	12.1%	37 568	24.1%	119 910	77.0%	84 919	86.2%	(55.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	159 719	119 719	21 140	13.2%	19 926	12.5%	16 637	13.9%	33 274	27.8%	90 977	76.0%	61 920	75.7%	(46.3%)
Waste Water Management	36 000	36 000	14 610	40.6%	7 883	21.9%	2 147	6.0%	4 294	11.9%	28 933	80.4%	22 999	139.7%	(81.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	484 238	450 978	175 724	36.3%	122 262	25.2%	225 420	50.0%	125 566	27.8%	648 973	143.9%	104 732	205.7%	19.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	27 972	10 250	3 943	14.1%	3 833	13.7%	3 713	36.2%	3 865	37.7%	15 353	149.8%	3 169	57.0%	22.0%
Other revenue	-	1 680	5 494	-	45 237	-	115 120	6 852.4%	121 702	7 244.1%	287 551	17 116.2%	101 219	1 948.2%	20.2%
Government - operating	238 736	239 736	91 991	38.5%	72 855	30.5%	61 277	25.6%	-	-	226 123	94.3%	-	94.2%	-
Government - capital	199 285	198 285	74 297	37.3%	338	.2%	45 311	22.9%	-	-	119 946	60.5%	-	70.0%	-
Interest	18 245	1 027	-	-	-	-	-	-	-	-	-	-	344	37.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(261 617)	(253 803)	(121 457)	46.4%	(113 055)	43.2%	(151 383)	59.6%	(123 437)	48.6%	(509 331)	200.7%	(72 023)	422.3%	71.4%
Suppliers and employees	(261 467)	(253 503)	(121 457)	46.5%	(113 055)	43.2%	(150 739)	59.5%	(123 437)	48.7%	(508 688)	200.7%	(72 023)	422.3%	71.4%
Finance charges	(150)	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(644)	-	-	-	(644)	-	-	-	-
Net Cash from/(used) Operating Activities	222 621	197 175	54 267	24.4%	9 207	4.1%	74 038	37.5%	2 130	1.1%	139 642	70.8%	32 709	50.6%	(93.5%)
Cash Flow from Investing Activities															
Receipts	100 066	10 066	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	66	66	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	100 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(206 285)	(247 285)	(40 234)	19.5%	(12 563)	6.1%	(25 570)	10.3%	(49 363)	20.0%	(127 730)	51.7%	(47 525)	107.4%	3.9%
Capital assets	(206 285)	(247 285)	(40 234)	19.5%	(12 563)	6.1%	(25 570)	10.3%	(49 363)	20.0%	(127 730)	51.7%	(47 525)	107.4%	3.9%
Net Cash from/(used) Investing Activities	(106 219)	(237 219)	(40 234)	37.9%	(12 563)	11.8%	(25 570)	10.8%	(49 363)	20.8%	(127 730)	53.8%	(47 525)	1 209.4%	3.9%
Cash Flow from Financing Activities															
Receipts	40	40	42	106.1%	25	61.7%	33	82.3%	12	30.7%	112	280.8%	19	828.7%	(36.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40	40	42	106.1%	25	61.7%	33	82.3%	12	30.7%	112	280.8%	19	828.7%	(36.2%)
Payments	-	-	-	-	(786)	-	(785)	-	-	-	(1 572)	-	-	-	-
Repayment of borrowing	-	-	-	-	(786)	-	(785)	-	-	-	(1 572)	-	-	-	-
Net Cash from/(used) Financing Activities	40	40	42	106.1%	(762)	(1 904.4%)	(752)	(1 880.9%)	12	30.7%	(1 459)	(3 648.6%)	19	(3 012.0%)	(36.2%)
Net Increase/(Decrease) in cash held	116 442	(40 004)	14 076	12.1%	(4 118)	(3.5%)	47 716	(119.3%)	(47 221)	118.0%	10 452	(26.1%)	(14 797)	(32.8%)	219.1%
Cash/cash equivalents at the year begin:	114 823	64 523	11 379	9.9%	25 454	22.2%	21 336	33.1%	69 052	107.0%	11 379	17.6%	(156 689)	(51.7%)	(144.1%)
Cash/cash equivalents at the year end:	231 265	24 519	25 454	11.0%	21 336	9.2%	69 052	281.6%	21 831	89.0%	21 831	89.0%	(171 486)	(38.9%)	(112.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 491	1.4%	495	.3%	1 490	.9%	168 739	97.4%	173 214	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 491	1.4%	495	.3%	1 490	.9%	168 739	97.4%	173 214	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 332	12.2%	(539)	(4.9%)	115	1.1%	9 991	91.7%	10 898	6.3%	-	-	-	-
Commercial	144	.6%	214	.8%	606	2.4%	24 378	96.2%	25 342	14.6%	-	-	-	-
Households	1 014	.7%	820	.6%	769	.6%	134 371	98.1%	136 974	79.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 491	1.4%	495	.3%	1 490	.9%	168 739	97.4%	173 214	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	14 201	39.9%	-	-	239	.7%	21 185	59.5%	35 624	33.3%
PAYE deductions	1 505	100.0%	-	-	-	-	-	-	1 505	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 474	100.0%	-	-	-	-	-	-	1 474	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	23 453	34.2%	6 311	9.2%	16 298	23.8%	22 461	32.8%	68 523	64.0%
Total	40 632	37.9%	6 311	5.9%	16 537	15.4%	43 646	40.7%	107 126	100.0%

Contact Details

Municipal Manager	Mr SN Dubazana	035 573 8613
Financial Manager	MS Dlamini	035 573 8695

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	104 329	75 348	28 700	27.5%	27 935	26.8%	21 297	28.3%	6 160	8.2%	84 092	111.6%	3 259	107.3%	89.0%
Property rates	5 064	5 064	1 620	32.0%	1 627	32.1%	1 468	29.0%	2 076	41.0%	6 791	134.1%	1 524	127.0%	36.2%
Property rates - penalties and collection charges	127	126	-	-	-	-	-	-	-	-	-	-	-	18.4%	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	296	296	137	46.2%	70	23.5%	96	32.5%	78	26.3%	380	128.6%	66	86.1%	17.1%
Rental of facilities and equipment	111	111	31	27.7%	53	47.9%	39	35.0%	43	38.7%	165	149.5%	44	150.9%	(2.7%)
Interest earned - external investments	250	250	65	26.2%	162	64.6%	162	64.6%	247	98.6%	635	254.1%	33	107.2%	645.3%
Interest earned - outstanding debtors	-	-	140	-	226	-	247	-	87	-	700	-	193	-	(54.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 000	2 000	515	12.9%	205	5.1%	185	9.2%	162	8.1%	1 066	53.3%	124	34.8%	30.8%
Licences and permits	-	-	314	-	63	-	78	-	75	-	530	-	66	-	14.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 150	64 951	24 976	34.1%	23 337	31.9%	18 518	28.5%	-	-	66 831	102.9%	-	96.9%	-
Other own revenue	21 331	2 551	902	4.2%	2 192	10.3%	506	19.8%	3 393	133.0%	6 993	274.1%	1 208	2 306.6%	180.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	74 538	135 000	15 633	21.0%	19 457	26.1%	24 724	18.3%	150 588	111.5%	210 401	155.9%	16 700	107.5%	801.7%
Employee related costs	25 244	24 245	5 495	21.8%	6 343	25.1%	6 248	25.8%	7 097	29.3%	25 184	103.9%	5 308	97.3%	33.7%
Remuneration of councillors	7 435	7 435	1 767	23.8%	1 767	23.8%	1 535	20.7%	1 495	20.1%	6 565	88.3%	1 782	87.8%	(16.1%)
Debt impairment	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	168	-	-	-	-	-	-	-	-	-	-	-	117	50.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	52	-	631	-	100	-	-	-	783	-	413	-	(100.0%)
Contracted services	2 000	2 560	91	4.5%	295	14.7%	318	12.4%	295	11.5%	999	39.0%	172	159.1%	72.2%
Transfers and grants	450	700	-	-	91	20.1%	63	8.9%	21	2.9%	174	24.8%	19	76.3%	8.0%
Other expenditure	36 991	98 061	8 228	22.2%	10 330	27.9%	16 460	16.8%	141 680	144.5%	176 697	180.2%	8 890	124.8%	1 493.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 791	(59 652)	13 068		8 478		(3 427)		(144 428)		(126 309)		(13 441)		
Transfers recognised - capital	32 452	59 652	20 896	64.4%	9 556	29.4%	15 000	25.1%	-	-	45 452	76.2%	-	126.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 243	-	33 964		18 034		11 573		(144 428)		(80 857)		(13 441)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 243	-	33 964		18 034		11 573		(144 428)		(80 857)		(13 441)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 243	-	33 964		18 034		11 573		(144 428)		(80 857)		(13 441)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 243	-	33 964		18 034		11 573		(144 428)		(80 857)		(13 441)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	60 652	59 652	10 388	17.1%	10 305	17.0%	39 332	65.9%	2 539	4.3%	62 563	104.9%	3 791	108.2%	(33.0%)
National Government	36 452	43 452	10 242	28.1%	10 198	28.0%	39 166	90.1%	-	-	59 605	137.2%	3 595	126.3%	(100.0%)
Provincial Government	-	4 000	-	-	-	-	126	3.2%	-	-	126	3.2%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 452	51 452	10 242	28.1%	10 198	28.0%	39 292	76.4%	-	-	59 731	116.1%	3 595	126.3%	(100.0%)
Borrowing	17 000	8 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 200	-	107	1.5%	-	-	-	-	-	-	107	-	-	-	-
Public contributions and donations	-	-	39	-	107	-	40	-	2 539	-	2 726	-	196	28.8%	1 198.7%
Capital Expenditure Standard Classification	60 652	59 652	10 388	17.1%	10 305	17.0%	39 991	67.0%	2 539	4.3%	63 223	106.0%	3 791	108.2%	(33.0%)
Governance and Administration	60 652	-	10 388	17.1%	10 305	17.0%	24 991	-	2 539	-	48 223	-	3 791	583.6%	(33.0%)
Executive & Council	-	-	-	-	-	-	-	-	2 539	-	2 539	-	3 791	-	(33.0%)
Budget & Treasury Office	60 652	-	10 388	17.1%	10 305	17.0%	24 991	-	-	-	45 683	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	59 652	-	-	-	-	15 000	25.1%	-	-	15 000	25.1%	-	-	-
Planning and Development	-	59 652	-	-	-	-	15 000	25.1%	-	-	15 000	25.1%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	119 779	88 411	48 280	40.3%	38 914	32.5%	37 905	42.9%	7 013	7.9%	132 112	149.4%	7 360	116.1%	(4.7%)
Property rates, penalties and collection charges	5 191	4 862	1 501	28.9%	870	16.8%	1 327	27.3%	2 078	42.7%	5 776	118.8%	1 057	101.1%	96.6%
Service charges	296	296	60	20.2%	40	13.4%	35	11.9%	78	26.4%	213	71.9%	108	76.5%	(27.9%)
Other revenue	8 442	1 436	847	10.0%	3 111	36.9%	3 026	210.7%	4 858	338.3%	11 841	824.6%	6 195	1 308.4%	(21.6%)
Government - operating	73 150	49 116	24 976	34.1%	28 337	38.7%	18 518	37.7%	-	-	71 831	146.2%	-	99.7%	-
Government - capital	32 452	32 452	20 896	64.4%	6 556	20.2%	15 000	46.2%	-	-	42 452	130.8%	-	121.8%	-
Interest	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 538)	(108 477)	(37 502)	50.3%	(33 393)	44.8%	(31 431)	29.0%	(30 405)	28.0%	(132 732)	122.4%	(25 530)	192.6%	19.1%
Suppliers and employees	(73 920)	(108 027)	(37 502)	50.7%	(33 393)	45.2%	(31 431)	29.1%	(30 405)	28.1%	(132 732)	122.9%	(25 530)	194.0%	19.1%
Finance charges	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(450)	(450)	-	-	-	-	-	-	-	-	-	-	-	3.6%	-
Net Cash from/(used) Operating Activities	45 241	(20 066)	10 777	23.8%	5 520	12.2%	6 474	(32.3%)	(23 392)	116.6%	(620)	3.1%	(18 170)	(.9%)	28.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	14 190	-	10 843	-	20 309	-	45 342	-	5 730	-	254.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	5 730	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	14 190	-	10 843	-	20 309	-	45 342	-	-	-	(100.0%)
Payments	(60 652)	-	(10 583)	17.4%	(13 406)	22.1%	(3 715)	-	(13 992)	-	(41 696)	-	(3 967)	133.3%	252.7%
Capital assets	(60 652)	-	(10 583)	17.4%	(13 406)	22.1%	(3 715)	-	(13 992)	-	(41 696)	-	(3 967)	133.3%	252.7%
Net Cash from/(used) Investing Activities	(60 652)	-	(10 583)	17.4%	785	(1.3%)	7 128	-	6 317	-	3 646	-	1 763	1.3%	258.3%
Cash Flow from Financing Activities															
Receipts	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 589	(20 066)	194	12.2%	6 305	396.9%	13 602	(67.8%)	(17 075)	85.1%	3 026	(15.1%)	(16 407)	(4.0%)	4.1%
Cash/cash equivalents at the year begin:	538	-	134	24.9%	328	61.0%	6 633	-	20 235	-	134	-	16 672	-	21.4%
Cash/cash equivalents at the year end:	2 127	(20 066)	328	15.4%	6 633	311.9%	20 235	(100.8%)	3 160	(15.7%)	3 160	(15.7%)	265	1.8%	1 094.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	607	6.4%	485	5.1%	432	4.5%	8 013	84.0%	9 536	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	607	6.4%	485	5.1%	432	4.5%	8 013	84.0%	9 536	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	189	3.4%	184	3.3%	182	3.3%	5 016	90.1%	5 570	58.4%	-	-	-	-
Commercial	220	14.6%	173	11.5%	166	11.0%	948	62.9%	1 507	15.8%	-	-	-	-
Households	127	6.5%	104	5.3%	70	3.5%	1 661	84.7%	1 962	20.6%	-	-	-	-
Other	71	14.4%	23	4.7%	15	3.0%	388	78.0%	497	5.2%	-	-	-	-
Total By Customer Group	607	6.4%	485	5.1%	432	4.5%	8 013	84.0%	9 536	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	484	100.0%	-	-	-	-	-	-	484	22.8%
Other	1 636	100.0%	-	-	-	-	-	-	1 636	77.2%
Total	2 120	100.0%	-	-	-	-	-	-	2 120	100.0%

Contact Details

Municipal Manager	Mr KE Gamede	035 580 1421
Financial Manager	Mr MJ Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	2 370 559	2 288 540	629 688	26.6%	565 260	23.8%	619 053	27.1%	586 128	25.6%	2 400 129	104.9%	541 081	101.3%	8.3%
Property rates	314 000	326 453	84 038	26.8%	85 379	27.2%	83 931	25.7%	82 971	25.4%	336 319	103.0%	69 925	99.4%	18.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	417	-	(100.0%)
Service charges - electricity revenue	1 385 000	1 295 000	380 168	27.4%	316 635	22.9%	364 664	28.2%	342 268	26.4%	1 403 735	108.4%	300 346	102.3%	14.0%
Service charges - water revenue	204 600	206 500	53 710	26.3%	48 601	23.8%	54 370	26.3%	50 604	24.5%	207 286	100.4%	45 629	106.9%	10.9%
Service charges - sanitation revenue	78 000	75 450	19 707	25.3%	19 142	24.5%	19 434	25.8%	20 125	26.7%	78 407	103.9%	19 126	102.2%	5.2%
Service charges - refuse revenue	62 000	60 200	15 929	25.7%	14 816	23.9%	15 412	25.6%	15 429	25.6%	61 587	102.3%	14 710	100.8%	4.9%
Service charges - other	-	-	2 117	-	2 837	-	3 002	-	2 856	-	10 811	-	1 915	-	49.1%
Rental of facilities and equipment	8 234	11 562	3 701	44.9%	3 474	42.2%	3 545	30.7%	928	8.0%	11 648	100.7%	3 402	148.6%	(72.7%)
Interest earned - external investments	10 605	16 700	2 087	19.7%	6 152	58.0%	6 033	36.1%	7 398	44.3%	21 671	129.8%	5 896	120.7%	25.5%
Interest earned - outstanding debtors	1 542	1 544	370	24.0%	394	25.5%	527	34.1%	424	27.5%	1 715	111.1%	287	79.0%	47.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 877	10 377	2 841	32.0%	2 539	28.6%	2 122	20.5%	2 142	20.6%	9 644	92.9%	2 169	94.2%	(1.2%)
Licences and permits	1 728	1 754	442	25.6%	377	21.8%	476	27.1%	483	27.5%	1 777	101.4%	431	94.5%	12.1%
Agency services	6 350	6 600	1 623	25.6%	1 799	28.3%	1 648	25.0%	1 656	25.1%	6 726	101.9%	1 721	106.9%	(3.8%)
Transfers recognised - operational	260 509	246 226	58 941	22.6%	57 454	22.1%	57 375	23.3%	55 024	22.3%	228 794	92.9%	63 918	92.8%	(13.9%)
Other own revenue	29 114	30 175	4 015	13.8%	5 661	19.4%	6 515	21.6%	3 819	12.7%	20 010	66.3%	11 189	59.1%	(65.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 363 247	2 327 940	622 668	26.3%	551 133	23.3%	569 769	24.5%	575 952	24.7%	2 319 523	99.6%	599 162	100.7%	(3.9%)
Employee related costs	583 141	561 455	136 429	23.4%	139 069	23.8%	128 642	22.9%	130 221	23.2%	534 360	95.2%	123 760	96.9%	5.2%
Remuneration of councillors	23 176	23 176	5 411	23.3%	5 305	22.9%	5 342	23.1%	6 564	28.3%	22 622	97.6%	5 391	92.8%	21.8%
Debt impairment	3 050	3 050	762	25.0%	762	25.0%	762	25.0%	4 812	157.8%	7 099	232.8%	(6)	68.9%	(74 976.9%)
Depreciation and asset impairment	182 390	182 390	45 597	25.0%	45 597	25.0%	45 597	25.0%	45 597	25.0%	182 390	100.0%	107 562	188.2%	(57.6%)
Finance charges	77 614	77 614	19 403	25.0%	19 404	25.0%	18 286	23.6%	19 404	25.0%	76 497	98.6%	18 885	103.4%	2.7%
Bulk purchases	1 096 502	1 065 919	321 131	29.3%	239 857	21.9%	280 439	26.3%	259 264	24.3%	1 100 690	103.3%	232 489	92.7%	11.5%
Other Materials	34 702	35 939	7 513	21.7%	11 866	34.2%	11 543	32.1%	12 725	35.4%	43 646	121.4%	12 110	108.9%	5.1%
Contracted services	159 669	178 565	41 539	26.0%	51 147	32.0%	39 506	22.1%	47 769	26.8%	179 960	100.8%	40 909	92.5%	16.8%
Transfers and grants	13 749	8 539	1 974	14.4%	837	6.1%	804	9.4%	2 709	31.7%	6 324	74.1%	3 839	109.8%	(29.4%)
Other expenditure	189 254	191 292	42 908	22.7%	37 290	19.7%	38 847	20.3%	46 887	24.5%	165 933	86.7%	54 224	92.8%	(13.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 311	(39 399)	7 020		14 126		49 283		10 176		80 606		(58 081)		
Transfers recognised - capital	119 456	225 405	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 767	186 006	7 020		14 126		49 283		10 176		80 606		(58 081)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	126 767	186 006	7 020		14 126		49 283		10 176		80 606		(58 081)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 767	186 006	7 020		14 126		49 283		10 176		80 606		(58 081)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 767	186 006	7 020		14 126		49 283		10 176		80 606		(58 081)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	419 862	498 307	56 214	13.4%	116 836	27.8%	64 987	13.0%	181 611	36.4%	419 647	84.2%	137 654	48.8%	31.9%
National Government	119 456	189 588	21 974	18.4%	47 651	39.9%	36 125	19.1%	60 295	31.8%	166 045	87.6%	57 985	48.0%	4.0%
Provincial Government	37 765	34 702	3 085	8.2%	3 770	10.0%	1 330	3.8%	15 859	45.7%	24 045	69.3%	13 988	39.9%	13.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	157 221	224 290	25 059	15.9%	51 422	32.7%	37 455	16.7%	76 154	34.0%	190 090	84.8%	71 973	46.4%	5.8%
Borrowing	144 738	142 572	18 987	13.1%	43 972	30.4%	13 644	9.6%	58 385	41.0%	134 988	94.7%	40 073	52.6%	45.7%
Internally generated funds	106 721	121 520	9 947	9.3%	18 479	17.3%	12 987	10.7%	43 781	36.0%	85 195	70.1%	16 075	35.9%	172.4%
Public contributions and donations	11 182	9 926	2 221	19.9%	2 963	26.5%	900	9.1%	3 291	33.2%	9 375	94.5%	9 533	-	(65.5%)
Capital Expenditure Standard Classification	419 862	498 307	56 214	13.4%	116 836	27.8%	64 987	13.0%	181 611	36.4%	419 647	84.2%	137 654	48.8%	31.9%
Governance and Administration	53 162	97 523	7 016	13.2%	16 892	31.8%	2 318	2.4%	67 749	69.5%	93 975	96.4%	12 333	74.9%	449.3%
Executive & Council	211	167	0	.1%	-	-	33	19.9%	239	142.9%	273	163.0%	80	72.5%	199.5%
Budget & Treasury Office	5 464	-	-	-	849	15.5%	(863)	-	-	-	(14)	-	24	76.6%	(100.0%)
Corporate Services	47 487	97 355	7 015	14.8%	16 043	33.8%	3 148	3.2%	67 510	69.3%	93 716	96.3%	12 230	74.9%	452.0%
Community and Public Safety	117 319	120 897	6 903	5.9%	17 499	14.9%	11 005	9.1%	15 686	13.0%	51 092	42.3%	23 507	28.7%	(33.3%)
Community & Social Services	26 938	29 728	2 121	7.9%	5 602	20.8%	3 087	10.4%	7 140	24.0%	17 951	60.4%	10 794	28.1%	(33.8%)
Sport And Recreation	32 162	32 406	1 455	4.5%	1 722	5.4%	1 317	4.1%	6 411	19.8%	10 904	33.6%	8 507	39.2%	(24.6%)
Public Safety	27 663	26 127	567	2.1%	7 091	25.6%	1 845	7.1%	1 413	5.4%	10 916	41.8%	1 459	19.9%	(3.1%)
Housing	22 442	24 824	2 745	12.2%	2 650	11.8%	1 276	5.1%	20	.1%	6 692	27.0%	2 384	27.2%	(99.2%)
Health	8 115	7 812	15	.2%	434	5.3%	3 479	44.5%	702	9.0%	4 630	59.3%	363	15.5%	93.7%
Economic and Environmental Services	20 775	22 656	693	3.3%	11 823	56.9%	2 138	9.4%	4 758	21.0%	19 413	85.7%	4 866	69.4%	(2.2%)
Planning and Development	168	107	-	-	46	27.2%	-	-	26	24.3%	72	66.7%	53	77.3%	(50.7%)
Road Transport	20 607	22 548	693	3.4%	11 777	57.2%	2 138	9.5%	4 732	21.0%	19 341	85.8%	4 813	69.3%	(1.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	228 605	256 932	41 602	18.2%	70 622	30.9%	49 525	19.3%	93 418	36.4%	255 167	99.3%	96 948	52.0%	(3.6%)
Electricity	56 031	64 602	17 145	30.6%	7 973	14.2%	5 488	8.5%	11 481	17.8%	42 087	65.1%	39 593	67.6%	(71.0%)
Water	88 125	116 693	12 125	13.8%	37 500	42.6%	29 334	25.1%	63 793	54.7%	142 752	122.3%	18 810	31.4%	239.1%
Waste Water Management	79 452	71 506	12 331	15.5%	24 817	31.2%	12 422	17.4%	18 281	25.6%	67 852	94.9%	37 540	85.3%	(51.3%)
Waste Management	4 998	4 131	-	-	333	6.7%	2 282	55.2%	(138)	(3.3%)	2 476	59.9%	1 005	21.1%	(113.7%)
Other	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	2 428 908	2 462 692	693 443	28.5%	655 626	27.0%	766 734	31.1%	538 880	21.9%	2 654 683	107.8%	471 926	94.8%	14.2%
Property rates, penalties and collection charges	313 500	325 953	76 130	24.3%	78 728	25.1%	77 761	23.9%	76 562	23.5%	309 181	94.9%	64 937	93.3%	17.9%
Service charges	1 684 011	1 598 405	444 785	26.4%	439 734	26.1%	432 375	27.1%	412 487	25.8%	1 729 381	108.2%	353 337	99.4%	16.7%
Other revenue	39 285	48 395	20 522	52.2%	15 202	38.7%	22 547	46.6%	41 001	84.7%	99 272	205.1%	47 028	190.7%	(12.8%)
Government - operating	260 509	246 226	99 799	38.3%	69 805	26.8%	61 438	25.0%	1 273	.5%	232 315	94.4%	640	96.2%	98.9%
Government - capital	119 456	225 469	49 089	41.1%	45 676	38.2%	166 327	73.8%	-	-	261 092	115.8%	-	44.8%	-
Interest	12 147	18 244	3 118	25.7%	6 481	53.4%	6 286	34.5%	7 557	41.4%	23 442	128.5%	5 984	122.2%	26.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 104 447)	(2 076 909)	(529 617)	25.2%	(568 727)	27.0%	(506 152)	24.4%	(589 519)	28.4%	(2 194 015)	105.6%	(464 802)	96.1%	26.8%
Suppliers and employees	(2 023 834)	(1 994 956)	(527 262)	26.1%	(531 676)	26.3%	(504 422)	25.3%	(556 462)	27.9%	(2 119 822)	106.3%	(432 015)	95.2%	28.8%
Finance charges	(77 614)	(77 614)	(1 841)	2.4%	(35 452)	45.7%	(1 321)	1.7%	(32 543)	41.9%	(71 157)	91.7%	(32 376)	119.9%	.5%
Transfers and grants	(2 999)	(4 339)	(514)	17.1%	(1 599)	53.3%	(409)	9.4%	(514)	11.8%	(3 036)	70.0%	(411)	76.9%	25.1%
Net Cash from/(used) Operating Activities	324 461	385 783	163 826	50.5%	86 899	26.8%	260 582	67.5%	(50 639)	(13.1%)	460 668	119.4%	7 124	88.9%	(810.8%)
Cash Flow from Investing Activities															
Receipts	10 226	40 226	1 386	13.6%	38 088	372.5%	4 266	10.6%	5 610	13.9%	49 350	122.7%	59	125.2%	9 408.5%
Proceeds on disposal of PPE	10 000	40 000	1 386	13.9%	38 088	380.9%	4 266	10.7%	5 610	14.0%	49 350	123.4%	59	125.2%	9 408.5%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	226	226	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(251 917)	(398 646)	(57 274)	22.7%	(117 265)	46.5%	(62 732)	15.7%	(148 287)	37.2%	(385 558)	96.7%	(140 473)	75.7%	5.6%
Capital assets	(251 917)	(398 646)	(57 274)	22.7%	(117 265)	46.5%	(62 732)	15.7%	(148 287)	37.2%	(385 558)	96.7%	(140 473)	75.7%	5.6%
Net Cash from/(used) Investing Activities	(241 691)	(358 420)	(55 888)	23.1%	(79 177)	32.8%	(58 466)	16.3%	(142 677)	39.8%	(336 208)	93.8%	(140 414)	74.0%	1.6%
Cash Flow from Financing Activities															
Receipts	88 048	89 632	1 387	1.6%	1 605	1.8%	1 374	1.5%	1 339	1.5%	5 705	6.4%	101 184	105.2%	(98.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	85 500	85 500	-	-	-	-	-	-	-	-	-	-	100 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	2 548	4 132	1 387	54.4%	1 605	63.0%	1 374	33.3%	1 339	32.4%	5 705	138.1%	1 184	-	13.1%
Payments	(122 938)	(122 938)	(8 190)	6.7%	(52 787)	42.9%	(8 728)	7.1%	(54 867)	44.6%	(124 572)	101.3%	(45 997)	111.1%	19.3%
Repayment of borrowing	(122 938)	(122 938)	(8 190)	6.7%	(52 787)	42.9%	(8 728)	7.1%	(54 867)	44.6%	(124 572)	101.3%	(45 997)	111.1%	19.3%
Net Cash from/(used) Financing Activities	(34 890)	(33 306)	(6 803)	19.5%	(51 182)	146.7%	(7 354)	22.1%	(53 528)	160.7%	(118 867)	356.9%	55 187	176.2%	(197.0%)
Net Increase/(Decrease) in cash held	47 880	(5 943)	101 135	211.2%	(43 460)	(90.8%)	194 762	(3 277.2%)	(246 844)	4 153.5%	5 593	(94.1%)	(78 103)	129.3%	216.0%
Cash/cash equivalents at the year begin:	376 170	404 509	399 897	106.3%	501 032	133.2%	457 572	113.1%	652 334	161.3%	399 897	98.9%	478 000	100.0%	36.5%
Cash/cash equivalents at the year end:	424 050	398 566	501 032	118.2%	457 572	107.9%	652 334	163.7%	405 490	101.7%	405 490	101.7%	399 897	107.3%	1.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 055	43.7%	3 486	4.6%	2 058	2.7%	37 089	49.0%	75 689	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	164 878	94.9%	703	.4%	640	.4%	7 594	4.4%	173 815	52.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 280	74.3%	955	2.2%	1 463	3.4%	8 742	20.1%	43 440	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 650	63.1%	480	4.6%	177	1.7%	3 224	30.6%	10 530	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 488	73.9%	80	1.1%	227	3.1%	1 628	21.9%	7 423	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(243)	(2.6%)	105	1.1%	62	.7%	9 312	100.8%	9 236	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	252	12.6%	89	4.4%	81	4.1%	1 577	78.9%	1 999	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(23 358)	(302.1%)	2 672	34.6%	306	4.0%	28 110	363.6%	7 730	2.3%	-	-	-	-
Total By Income Source	219 003	66.4%	8 570	2.6%	5 015	1.5%	97 275	29.5%	329 863	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 292	56.4%	674	8.8%	618	8.1%	2 032	26.7%	7 616	2.3%	-	-	-	-
Commercial	108 253	72.5%	6 238	4.2%	1 077	.7%	33 751	22.6%	149 318	45.3%	-	-	-	-
Households	101 780	66.9%	1 515	1.0%	2 551	1.7%	46 382	30.5%	152 228	46.1%	-	-	-	-
Other	4 678	22.6%	144	.7%	769	3.7%	15 111	73.0%	20 701	6.3%	-	-	-	-
Total By Customer Group	219 003	66.4%	8 570	2.6%	5 015	1.5%	97 275	29.5%	329 863	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 227	100.0%	-	-	-	-	-	-	5 227	2.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 069	100.0%	-	-	-	-	-	-	4 069	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	217 341	100.0%	-	-	-	-	-	-	217 341	95.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	835	100.0%	-	-	-	-	-	-	835	.4%
Total	227 472	100.0%	-	-	-	-	-	-	227 472	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NTAMBANANA (KZN283)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	45 934	53 970	13 926	30.3%	2 521	5.5%	10 944	20.3%	5 616	10.4%	33 007	61.2%	9 843	71.6%	(42.9%)
Property rates	1 353	1 353	344	25.5%	344	25.5%	231	17.1%	334	24.7%	1 254	92.7%	323	139.3%	3.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	7	-	24	-	-	-	9	-	40	-	11	98.2%	(12.4%)
Interest earned - external investments	1 074	1 074	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	27	27	-	-	21	78.1%	-	-	-	-	21	78.1%	25	248.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 378	44 559	13 510	31.1%	1 690	3.9%	9 915	22.3%	4 453	10.0%	29 569	66.4%	7 860	83.6%	(43.3%)
Other own revenue	102	6 956	65	64.1%	441	432.2%	798	11.5%	819	11.8%	2 123	30.5%	1 625	26.6%	(49.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	45 842	49 977	8 594	18.7%	7 775	17.0%	9 874	19.8%	12 989	26.0%	39 233	78.5%	13 378	68.5%	(2.9%)
Employee related costs	14 894	13 424	2 889	19.4%	3 360	22.6%	3 120	23.2%	3 239	24.1%	12 608	93.9%	2 709	87.3%	19.6%
Remuneration of councillors	3 966	4 319	953	24.0%	953	24.0%	953	22.1%	1 405	32.5%	4 264	98.7%	1 535	99.2%	(8.5%)
Debt impairment	71	71	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 430	2 430	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	539	789	182	33.9%	358	66.4%	51	6.4%	136	17.3%	727	92.2%	-	-	(100.0%)
Contracted services	4 400	8 266	1 243	28.3%	633	14.4%	2 066	25.0%	1 838	22.2%	5 780	69.9%	5 212	95.5%	(64.7%)
Transfers and grants	997	997	186	18.7%	-	-	244	24.4%	180	18.1%	610	61.2%	-	.2%	(100.0%)
Other expenditure	18 545	19 681	3 014	16.3%	2 472	13.3%	3 441	17.5%	6 191	31.5%	15 117	76.8%	3 922	52.5%	57.8%
Loss on disposal of PPE	-	-	127	-	-	-	-	-	-	-	127	-	-	-	-
Surplus/(Deficit)	92	3 993	5 332		(5 254)		1 070		(7 373)		(6 225)		(3 535)		
Transfers recognised - capital	16 696	16 517	1 151	6.9%	2 021	12.1%	4 310	26.1%	4 733	28.7%	12 214	73.9%	3 495	-	35.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 788	20 510	6 483		(3 234)		5 380		(2 640)		5 988		(40)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 788	20 510	6 483		(3 234)		5 380		(2 640)		5 988		(40)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 788	20 510	6 483		(3 234)		5 380		(2 640)		5 988		(40)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 788	20 510	6 483		(3 234)		5 380		(2 640)		5 988		(40)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	16 975	18 938	839	4.9%	1 598	9.4%	3 790	20.0%	5 229	27.6%	11 456	60.5%	3 066	77.5%	70.6%
National Government	14 596	17 188	153	1.1%	1 412	9.7%	3 782	22.0%	5 229	30.4%	10 576	61.5%	3 066	77.5%	70.6%
Provincial Government	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	1 749	686	-	186	-	9	.5%	-	-	880	50.3%	-	-	-
Transfers recognised - capital	16 696	18 938	839	5.0%	1 598	9.6%	3 790	20.0%	5 229	27.6%	11 456	60.5%	3 066	77.5%	70.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	279	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 975	18 938	839	4.9%	1 598	9.4%	3 790	20.0%	5 229	27.6%	11 456	60.5%	3 066	77.5%	70.6%
Governance and Administration	-	-	839	-	-	-	-	-	-	-	839	-	-	9.7%	-
Executive & Council	-	-	839	-	-	-	-	-	-	-	839	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	18 619	-	-	1 598	-	3 790	20.4%	-	-	5 388	28.9%	3 066	-	(100.0%)
Community & Social Services	-	18 619	-	-	1 598	-	3 790	20.4%	-	-	5 388	28.9%	3 066	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 975	319	-	-	-	-	-	-	5 229	1 640.2%	5 229	1 640.2%	-	-	(100.0%)
Planning and Development	16 975	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	319	-	-	-	-	-	-	5 229	1 640.2%	5 229	1 640.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	62 630	58 097	24 044	38.4%	14 427	23.0%	18 001	31.0%	1 418	2.4%	57 891	99.6%	3 937	97.1%	(64.0%)
Property rates, penalties and collection charges	1 353	1 353	734	54.2%	98	7.2%	184	13.6%	19	1.4%	1 034	76.4%	61	95.6%	(68.9%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	102	2 027	1 377	1 350.3%	649	636.2%	798	39.3%	738	36.4%	3 562	175.7%	1 639	86.6%	(55.0%)
Government - operating	43 378	39 047	15 815	36.5%	13 681	31.5%	8 895	22.8%	661	1.7%	39 052	100.0%	1 713	96.5%	(61.4%)
Government - capital	16 696	14 596	6 118	36.6%	-	-	8 125	55.7%	-	-	14 243	97.6%	525	103.9%	(100.0%)
Interest	1 101	1 074	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 225)	(59 828)	(10 422)	24.1%	(8 517)	19.7%	(10 722)	17.9%	(8 616)	14.4%	(38 276)	64.0%	(15 153)	94.4%	(43.1%)
Suppliers and employees	(43 225)	(59 828)	(10 422)	24.1%	(8 517)	19.7%	(10 390)	17.4%	(8 464)	14.1%	(37 793)	63.2%	(15 153)	94.4%	(44.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(332)	-	(152)	-	(484)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	19 405	(1 732)	13 622	70.2%	5 911	30.5%	7 280	(420.4%)	(7 198)	415.7%	19 615	(1 132.8%)	(11 215)	110.0%	(35.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 975)	(18 938)	-	-	(3 150)	18.6%	(4 310)	22.8%	(2 808)	14.8%	(10 267)	54.2%	(3 495)	89.7%	(19.7%)
Capital assets	(16 975)	(18 938)	-	-	(3 150)	18.6%	(4 310)	22.8%	(2 808)	14.8%	(10 267)	54.2%	(3 495)	89.7%	(19.7%)
Net Cash from/(used) Investing Activities	(16 975)	(18 938)	-	-	(3 150)	18.6%	(4 310)	22.8%	(2 808)	14.8%	(10 267)	54.2%	(3 495)	89.7%	(19.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 430	(20 670)	13 622	560.6%	2 761	113.6%	2 970	(14.4%)	(10 005)	48.4%	9 348	(45.2%)	(14 710)	12.4%	(32.0%)
Cash/cash equivalents at the year begin:	5 070	21 341	21 341	420.9%	34 963	689.6%	37 724	176.8%	40 694	190.7%	21 341	100.0%	34 950	100.0%	16.4%
Cash/cash equivalents at the year end:	7 500	672	34 963	466.2%	37 724	503.0%	40 694	6 059.2%	30 689	4 569.4%	30 689	4 569.4%	20 240	115.7%	51.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	85	6.2%	79	5.8%	73	5.3%	1 131	82.7%	1 369	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	85	6.2%	79	5.8%	73	5.3%	1 131	82.7%	1 369	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	55	7.7%	51	7.0%	48	6.7%	566	78.6%	720	52.6%	-	-	-	-
Commercial	30	4.7%	29	4.4%	25	3.8%	565	87.1%	649	47.4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	85	6.2%	79	5.8%	73	5.3%	1 131	82.7%	1 369	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 219	100.0%	-	-	-	-	-	-	1 219	68.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	567	100.0%	-	-	-	-	-	-	567	31.8%
Total	1 786	100.0%	-	-	-	-	-	-	1 786	100.0%

Contact Details

Municipal Manager	T Myeza (acting)	035 792 7090
Financial Manager	Ms T Myeza	035 792 7090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	234 106	261 960	91 669	39.2%	66 670	28.5%	42 415	16.2%	44 748	17.1%	245 502	93.7%	42 196	96.5%	6.0%
Property rates	34 456	33 466	18 175	52.7%	4 559	13.2%	6 418	19.2%	2 347	7.0%	31 499	94.1%	5 746	101.0%	(59.2%)
Property rates - penalties and collection charges	581	710	179	30.8%	242	41.6%	248	34.9%	208	29.3%	877	123.5%	164	109.8%	27.0%
Service charges - electricity revenue	55 050	54 590	13 790	25.0%	13 644	24.8%	13 630	25.0%	11 283	20.7%	52 346	95.9%	13 548	99.8%	(16.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 077	10 092	2 483	24.6%	2 560	25.4%	2 551	25.3%	2 626	26.0%	10 220	101.3%	2 452	102.6%	7.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 373	1 389	538	39.2%	194	14.1%	150	10.8%	317	22.8%	1 200	86.4%	440	101.7%	(28.0%)
Interest earned - external investments	2 600	4 043	1 027	39.5%	1 058	40.7%	992	24.5%	1 110	27.5%	4 188	103.6%	565	123.0%	96.5%
Interest earned - outstanding debtors	150	353	92	61.1%	89	59.0%	62	17.6%	142	40.2%	385	108.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 124	23 697	5 963	190.8%	48	1.5%	13 281	56.0%	40	.2%	19 330	81.6%	1 111	105.7%	(96.4%)
Licences and permits	3 645	3 403	881	24.2%	810	22.2%	847	24.9%	772	22.7%	3 310	97.3%	838	95.9%	(7.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	119 852	127 353	48 078	40.1%	43 073	35.9%	2 852	2.2%	25 410	20.0%	119 413	93.8%	16 171	91.7%	57.1%
Other own revenue	3 097	2 864	463	14.9%	363	11.7%	1 385	48.4%	492	17.2%	2 704	94.4%	1 161	105.2%	(57.6%)
Gains on disposal of PPE	100	-	-	-	30	30.0%	-	-	-	-	30	-	-	106.3%	-
Operating Expenditure	234 056	281 689	48 883	20.9%	58 819	25.1%	55 165	19.6%	92 223	32.7%	255 089	90.6%	50 182	91.0%	83.8%
Employee related costs	71 574	86 354	15 466	21.6%	17 973	25.1%	16 224	18.8%	17 941	20.8%	67 603	78.3%	15 514	100.5%	15.6%
Remuneration of councillors	16 895	-	3 668	21.7%	3 675	21.8%	3 815	-	4 794	-	15 952	-	3 550	97.1%	35.0%
Debt impairment	1 440	20 240	360	25.0%	360	25.0%	5 060	25.0%	14 460	71.4%	20 240	100.0%	341	100.0%	4 141.9%
Depreciation and asset impairment	8 932	27 075	2 233	25.0%	2 233	25.0%	2 233	8.2%	24 819	91.7%	31 518	116.4%	2 115	100.5%	1 073.7%
Finance charges	714	714	161	22.5%	-	-	-	-	308	43.1%	469	65.6%	(0)	74.1%	(77 073.0%)
Bulk purchases	41 013	40 472	9 371	22.8%	8 730	21.3%	8 327	20.6%	8 537	21.1%	34 966	86.4%	7 853	89.1%	8.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	26 421	27 413	4 644	17.6%	5 589	21.2%	6 373	23.2%	6 883	25.1%	23 489	85.7%	6 271	95.3%	9.8%
Transfers and grants	3 388	-	635	18.8%	1 224	36.1%	648	-	861	-	3 368	-	644	99.0%	33.8%
Other expenditure	63 680	79 421	12 345	19.4%	19 035	29.9%	12 485	15.7%	13 620	17.1%	57 485	72.4%	13 896	79.2%	(2.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	49	(19 729)	42 786		7 851		(12 749)		(47 475)		(9 588)		(7 986)		
Transfers recognised - capital	46 538	48 721	8 619	18.5%	11 824	25.4%	6 611	13.6%	22 850	46.9%	49 904	102.4%	21 986	104.2%	3.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 587	28 993	51 404		19 675		(6 139)		(24 625)		40 317		14 000		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 587	28 993	51 404		19 675		(6 139)		(24 625)		40 317		14 000		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 587	28 993	51 404		19 675		(6 139)		(24 625)		40 317		14 000		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 587	28 993	51 404		19 675		(6 139)		(24 625)		40 317		14 000		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	62 448	75 883	8 290	13.3%	14 989	24.0%	11 170	14.7%	23 429	30.9%	57 879	76.3%	18 192	65.3%	28.8%
National Government	46 538	65 156	8 290	17.8%	14 756	31.7%	11 170	17.1%	23 429	36.0%	57 646	88.5%	16 842	66.1%	39.1%
Provincial Government	-	6 108	-	-	233	-	-	-	-	-	233	3.8%	1 350	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 538	71 264	8 290	17.8%	14 989	32.2%	11 170	15.7%	23 429	32.9%	57 879	81.2%	18 192	69.8%	28.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 910	3 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	969	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 448	75 883	8 290	13.3%	14 989	24.0%	11 170	14.7%	23 429	30.9%	57 879	76.3%	18 192	65.3%	28.8%
Governance and Administration	7 712	10 823	20	.3%	2 432	31.5%	1 860	17.2%	2 102	19.4%	6 413	59.3%	586	36.4%	258.5%
Executive & Council	228	714	-	-	1	.5%	21	3.0%	21	3.0%	44	6.1%	32	93.4%	(33.9%)
Budget & Treasury Office	934	1 735	20	2.1%	285	30.5%	221	12.7%	838	48.3%	1 364	78.6%	231	94.7%	262.5%
Corporate Services	6 550	8 375	-	-	2 145	32.8%	1 618	19.3%	1 243	14.8%	5 006	59.8%	323	17.8%	284.5%
Community and Public Safety	6 775	9 548	408	6.0%	1 364	20.1%	1 232	12.9%	2 041	21.4%	5 044	52.8%	2 410	87.1%	(15.3%)
Community & Social Services	410	1 594	354	86.4%	542	132.2%	(4)	(.3%)	-	-	892	55.9%	1 061	82.4%	(100.0%)
Sport And Recreation	5 620	6 996	53	.9%	787	14.0%	1 066	15.2%	1 421	20.3%	3 327	47.6%	1 345	86.4%	5.6%
Public Safety	690	657	-	-	35	5.1%	158	24.0%	454	69.1%	647	98.4%	4	99.2%	10 467.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	55	301	-	-	-	-	13	4.3%	166	55.0%	178	59.2%	-	91.8%	(100.0%)
Economic and Environmental Services	45 961	52 563	7 851	17.1%	10 634	23.1%	7 877	15.0%	19 286	36.7%	45 649	86.8%	14 023	63.1%	37.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	75	5.9%	(100.0%)
Road Transport	45 961	52 563	7 851	17.1%	10 634	23.1%	7 877	15.0%	19 286	36.7%	45 649	86.8%	13 948	65.4%	38.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	2 948	11	.6%	559	27.9%	202	6.8%	1	-	773	26.2%	1 172	77.2%	(99.9%)
Electricity	1 100	969	11	1.0%	359	32.6%	118	12.2%	1	.1%	489	50.5%	269	91.8%	(99.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	900	1 980	-	-	200	22.2%	84	4.2%	-	-	284	14.3%	903	74.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	268 777	283 946	102 076	38.0%	77 128	28.7%	82 465	29.0%	41 975	14.8%	303 644	106.9%	78 755	172.6%	(46.7%)
Property rates, penalties and collection charges	33 836	32 467	13 767	40.7%	8 847	26.1%	5 465	16.8%	5 584	17.2%	33 664	103.7%	5 755	93.6%	(3.0%)
Service charges	58 777	54 980	14 773	25.1%	15 516	26.4%	14 877	27.1%	14 841	27.0%	60 007	109.1%	15 017	114.9%	(1.2%)
Other revenue	7 173	29 290	7 970	111.1%	8 633	120.4%	47 684	162.8%	10 911	37.3%	75 199	256.7%	57 458	1 897.3%	(81.0%)
Government - operating	119 852	123 058	48 078	40.1%	43 073	35.9%	2 852	2.3%	1 537	1.2%	95 540	77.6%	525	100.2%	192.7%
Government - capital	46 539	40 108	16 460	35.4%	-	-	10 594	26.4%	7 991	19.9%	35 045	87.4%	-	101.9%	(100.0%)
Interest	2 600	4 043	1 027	39.5%	1 058	40.7%	992	24.5%	1 110	27.5%	4 188	103.6%	-	.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 616)	(245 404)	(64 609)	27.5%	(57 904)	24.7%	(47 708)	19.4%	(67 818)	27.6%	(238 039)	97.0%	(87 070)	169.9%	(22.1%)
Suppliers and employees	(230 514)	(241 753)	(63 812)	27.7%	(56 680)	24.6%	(47 060)	19.5%	(66 957)	27.7%	(234 510)	97.0%	(86 426)	171.4%	(22.5%)
Finance charges	(714)	(332)	(161)	22.5%	-	-	-	-	-	-	(161)	48.4%	-	-	-
Transfers and grants	(3 388)	(3 318)	(635)	18.8%	(1 224)	36.1%	(648)	19.5%	(861)	26.0%	(3 368)	101.5%	(644)	99.0%	33.8%
Net Cash from/(used) Operating Activities	34 161	38 542	37 467	109.7%	19 224	56.3%	34 757	90.2%	(25 843)	(67.1%)	65 605	170.2%	(8 314)	206.2%	210.8%
Cash Flow from Investing Activities															
Receipts	95	-	-	-	21	22.0%	(4)	-	(7)	-	10	-	-	-	(100.0%)
Proceeds on disposal of PPE	100	-	-	-	30	30.0%	-	-	-	-	30	-	-	-	-
Decrease in non-current debtors	(5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	(9)	-	(4)	-	(7)	-	(20)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 469)	(60 706)	(8 290)	22.1%	(14 989)	40.0%	(11 170)	18.4%	(23 429)	38.6%	(57 879)	95.3%	(18 192)	101.4%	28.8%
Capital assets	(37 469)	(60 706)	(8 290)	22.1%	(14 989)	40.0%	(11 170)	18.4%	(23 429)	38.6%	(57 879)	95.3%	(18 192)	101.4%	28.8%
Net Cash from/(used) Investing Activities	(37 374)	(60 706)	(8 290)	22.2%	(14 968)	40.0%	(11 174)	18.4%	(23 437)	38.6%	(57 869)	95.3%	(18 192)	102.0%	28.8%
Cash Flow from Financing Activities															
Receipts	190	-	-	-	76	40.0%	40	-	4	-	120	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	190	-	-	-	76	40.0%	40	-	4	-	120	-	-	-	(100.0%)
Payments	(343)	(171)	(171)	50.0%	-	-	-	-	(171)	100.0%	(343)	200.0%	-	-	(100.0%)
Repayment of borrowing	(343)	(171)	(171)	50.0%	-	-	-	-	(171)	100.0%	(343)	200.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(153)	(171)	(171)	112.0%	76	(49.7%)	40	(23.4%)	(168)	97.9%	(223)	130.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(3 366)	(22 335)	29 006	(861.6%)	4 332	(128.7%)	23 623	(105.8%)	(49 448)	221.4%	7 513	(33.6%)	(26 506)	(18.2%)	86.6%
Cash/cash equivalents at the year begin:	45 451	71 508	71 508	157.3%	100 514	221.1%	104 846	146.6%	128 469	179.7%	71 508	100.0%	35 090	9.7%	266.1%
Cash/cash equivalents at the year end:	42 085	49 173	100 514	238.8%	104 846	249.1%	128 469	261.3%	79 021	160.7%	79 021	160.7%	8 583	18.9%	820.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 891	81.1%	645	8.9%	91	1.3%	639	8.8%	7 266	28.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	489	4.3%	566	5.0%	300	2.6%	9 995	88.1%	11 350	44.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	551	29.1%	233	12.3%	114	6.0%	995	52.6%	1 893	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(3)	(.2%)	4	.3%	4	.3%	1 268	99.6%	1 274	5.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(366)	(10.5%)	234	6.7%	87	2.5%	3 527	101.3%	3 481	13.8%	-	-	-	-
Total By Income Source	6 562	26.0%	1 682	6.7%	595	2.4%	16 423	65.0%	25 263	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	277	4.5%	41	.7%	22	.4%	5 813	94.5%	6 153	24.4%	-	-	-	-
Commercial	2 219	64.4%	511	14.8%	71	2.1%	644	18.7%	3 444	13.6%	-	-	-	-
Households	3 813	28.3%	896	6.7%	454	3.4%	8 300	61.6%	13 463	53.3%	-	-	-	-
Other	253	11.5%	235	10.7%	49	2.2%	1 666	75.7%	2 203	8.7%	-	-	-	-
Total By Customer Group	6 562	26.0%	1 682	6.7%	595	2.4%	16 423	65.0%	25 263	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 966	100.0%	-	-	-	-	-	-	2 966	8.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	784	100.0%	-	-	-	-	-	-	784	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 043	100.0%	-	-	-	-	-	-	1 043	2.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 665	100.0%	-	-	-	-	-	-	23 665	66.9%
Auditor-General	122	100.0%	-	-	-	-	-	-	122	.3%
Other	6 803	100.0%	-	-	-	-	-	-	6 803	19.2%
Total	35 382	100.0%	-	-	-	-	-	-	35 382	100.0%

Contact Details

Municipal Manager	Mr TS Mashabane	035 473 3337
Financial Manager	Mr ZN Mhlongo	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	78 605	93 961	24 542	31.2%	22 849	29.1%	23 478	25.0%	14 811	15.8%	85 680	91.2%	10 072	103.2%	47.1%
Property rates	9 274	9 274	2 884	31.1%	1 646	17.8%	2 164	23.3%	532	5.7%	7 226	77.9%	614	102.8%	(13.3%)
Property rates - penalties and collection charges	475	634	147	31.0%	170	35.7%	121	19.1%	181	28.6%	619	97.6%	140	107.5%	29.5%
Service charges - electricity revenue	19 806	19 806	5 199	26.2%	5 292	26.7%	5 028	25.4%	4 934	24.9%	20 452	103.3%	4 742	98.9%	4.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 209	1 209	339	28.0%	284	23.5%	283	23.4%	280	23.2%	1 185	98.0%	285	102.5%	(1.5%)
Service charges - other	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Rental of facilities and equipment	446	446	66	14.7%	135	30.2%	53	12.0%	50	11.2%	304	68.2%	64	92.7%	(21.8%)
Interest earned - external investments	2 800	2 800	409	14.6%	902	32.2%	1 342	47.9%	706	25.2%	3 359	120.0%	689	84.8%	2.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	17 773	1 005	33.5%	987	32.9%	2 983	16.8%	5 474	30.8%	10 449	58.8%	807	125.1%	578.2%
Licences and permits	3 344	3 344	656	19.6%	552	16.5%	509	15.2%	576	17.2%	2 294	68.6%	590	86.2%	(2.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	37 944	37 944	13 669	36.0%	12 293	32.4%	10 469	27.6%	1 894	5.0%	38 325	101.0%	325	103.7%	482.1%
Other own revenue	308	323	170	55.4%	180	58.6%	527	163.2%	183	56.7%	1 061	328.5%	1 816	260.7%	(89.9%)
Gains on disposal of PPE	-	408	-	-	407	-	-	-	-	-	407	99.8%	-	-	-
Operating Expenditure	72 260	92 779	16 007	22.2%	19 853	27.5%	21 183	22.8%	17 265	18.6%	74 308	80.1%	15 488	94.5%	11.5%
Employee related costs	24 488	25 100	5 233	21.4%	6 664	27.2%	7 144	28.5%	5 473	21.8%	24 514	97.7%	4 824	97.1%	13.4%
Remuneration of councillors	2 790	3 143	658	23.6%	786	28.2%	658	20.9%	853	27.1%	2 955	94.0%	712	99.4%	19.8%
Debt impairment	1 150	11 546	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 300	4 694	-	-	-	-	2 990	63.7%	1 337	28.5%	4 326	92.2%	-	55.8%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 433	18 433	5 677	30.8%	4 156	22.5%	3 825	20.8%	4 036	21.9%	17 695	96.0%	1 226	65.2%	229.3%
Other Materials	2 506	3 048	444	17.7%	1 212	48.4%	916	30.1%	382	12.5%	2 954	96.9%	1 007	72.0%	(62.1%)
Contracted services	2 746	2 746	485	17.7%	497	18.1%	415	15.1%	588	21.4%	1 985	72.3%	438	51.5%	34.3%
Transfers and grants	670	860	72	10.7%	54	8.1%	86	10.1%	164	19.1%	377	43.8%	-	-	(100.0%)
Other expenditure	16 176	23 209	3 437	21.2%	6 484	40.1%	5 148	22.2%	4 433	19.1%	19 502	84.0%	7 282	159.5%	(39.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 346	1 182	8 536		2 995		2 295		(2 454)		11 372		(5 417)		
Transfers recognised - capital	15 610	15 610	113	.7%	8 593	55.0%	7 446	47.7%	4 246	27.2%	20 397	130.7%	4 371	94.2%	(2.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 956	16 792	8 648		11 588		9 741		1 792		31 769		(1 046)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 956	16 792	8 648		11 588		9 741		1 792		31 769		(1 046)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 956	16 792	8 648		11 588		9 741		1 792		31 769		(1 046)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 956	16 792	8 648		11 588		9 741		1 792		31 769		(1 046)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	31 103	31 128	1 420	4.6%	7 642	24.6%	8 903	28.6%	23 644	76.0%	41 610	133.7%	9 908	57.4%	138.6%
National Government	15 610	15 610	1 358	8.7%	5 358	34.3%	5 429	34.8%	18 034	115.5%	30 180	193.3%	9 854	94.5%	83.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 610	15 610	1 358	8.7%	5 358	34.3%	5 429	34.8%	18 034	115.5%	30 180	193.3%	9 854	94.5%	83.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 493	15 518	62	.4%	2 284	14.7%	3 474	22.4%	5 560	35.8%	11 380	73.3%	54	23.9%	10 121.4%
Public contributions and donations	-	-	-	-	-	-	-	-	50	-	50	-	-	-	(100.0%)
Capital Expenditure Standard Classification	31 103	31 128	1 420	4.6%	7 642	24.6%	8 903	28.6%	23 644	76.0%	41 610	133.7%	9 908	57.4%	138.6%
Governance and Administration	205	4 202	3	1.7%	46	22.3%	4	.1%	2 480	59.0%	2 533	60.3%	207	62.2%	1 100.2%
Executive & Council	26	4 026	-	-	9	35.7%	-	-	2 456	61.0%	2 466	61.2%	18	76.1%	13 547.0%
Budget & Treasury Office	60	70	-	-	3	5.0%	4	6.1%	-	-	7	10.4%	-	-	-
Corporate Services	119	106	3	2.9%	33	28.0%	-	-	23	22.1%	60	56.9%	189	32.5%	(87.6%)
Community and Public Safety	1 483	14 201	8	.6%	86	5.8%	207	1.5%	2 048	14.4%	2 349	16.5%	-	59.8%	(100.0%)
Community & Social Services	1 483	14 201	8	.6%	86	5.8%	207	1.5%	2 048	14.4%	2 349	16.5%	-	67.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 879	209	-	-	5 938	46.1%	5 994	2 867.9%	16 203	7 752.5%	28 135	13 461.6%	6 096	77.4%	165.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 879	209	-	-	5 938	46.1%	5 994	2 867.9%	16 203	7 752.5%	28 135	13 461.6%	6 096	77.4%	165.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 536	12 516	1 408	8.5%	1 573	9.5%	2 698	21.6%	2 914	23.3%	8 593	68.7%	3 606	44.1%	(19.2%)
Electricity	16 536	12 516	1 408	8.5%	1 573	9.5%	2 698	21.6%	2 914	23.3%	8 593	68.7%	3 606	44.1%	(19.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	91 430	91 572	31 442	34.4%	31 111	34.0%	28 582	31.2%	13 667	14.9%	104 802	114.4%	7 973	95.4%	71.4%
Property rates, penalties and collection charges	8 774	8 902	1 633	18.6%	3 103	35.4%	731	8.2%	1 873	21.0%	7 341	82.5%	1 116	84.9%	67.9%
Service charges	19 413	19 413	5 179	26.7%	4 976	25.6%	3 165	16.3%	4 673	24.1%	17 993	92.7%	4 572	96.8%	2.2%
Other revenue	6 888	6 903	2 262	32.8%	2 373	34.5%	11 964	173.3%	6 415	92.9%	23 014	333.4%	1 596	77.4%	301.8%
Government - operating	37 944	37 944	21 960	57.9%	11 931	31.4%	9 292	24.5%	-	-	43 183	113.8%	-	100.0%	-
Government - capital	15 610	15 610	-	-	7 826	50.1%	2 545	16.3%	-	-	10 371	66.4%	-	100.0%	-
Interest	2 800	2 800	409	14.6%	902	32.2%	884	31.6%	706	25.2%	2 901	103.6%	689	117.0%	2.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 152)	(64 785)	(15 492)	25.8%	(19 853)	33.0%	(17 055)	26.3%	(14 776)	22.8%	(67 176)	103.7%	(16 978)	97.4%	(13.0%)
Suppliers and employees	(60 152)	(64 190)	(15 492)	25.8%	(19 799)	32.9%	(17 015)	26.5%	(14 444)	22.5%	(66 750)	104.0%	(16 978)	96.8%	(14.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(595)	-	-	(54)	-	(40)	6.7%	(332)	55.7%	(426)	71.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	31 277	26 786	15 950	51.0%	11 258	36.0%	11 527	43.0%	(1 109)	(4.1%)	37 626	140.5%	(9 005)	83.0%	(87.7%)
Cash Flow from Investing Activities															
Receipts	-	407	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	407	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 103)	(31 128)	421	(1.4%)	(7 642)	24.6%	(5 155)	16.6%	(6 926)	22.3%	(19 303)	62.0%	(4 829)	48.2%	43.4%
Capital assets	(31 103)	(31 128)	421	(1.4%)	(7 642)	24.6%	(5 155)	16.6%	(6 926)	22.3%	(19 303)	62.0%	(4 829)	48.2%	43.4%
Net Cash from/(used) Investing Activities	(31 103)	(30 721)	421	(1.4%)	(7 642)	24.6%	(5 155)	16.8%	(6 926)	22.5%	(19 303)	62.8%	(4 829)	77.7%	43.4%
Cash Flow from Financing Activities															
Receipts	80	80	-	-	11	13.1%	6	8.1%	1	1.6%	18	22.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	80	80	-	-	11	13.1%	6	8.1%	1	1.6%	18	22.9%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	80	80	-	-	11	13.1%	6	8.1%	1	1.6%	18	22.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	254	(3 856)	16 372	6 444.1%	3 626	1 427.4%	6 378	(165.4%)	(8 034)	208.4%	18 342	(475.7%)	(13 834)	75.6%	(41.9%)
Cash/cash equivalents at the year begin:	21 342	-	71 054	332.9%	87 426	409.6%	91 052	-	97 431	-	71 054	-	66 958	100.0%	45.5%
Cash/cash equivalents at the year end:	21 596	(3 856)	87 426	404.8%	91 052	421.6%	97 431	(2 527.0%)	89 396	(2 318.7%)	89 396	(2 318.7%)	53 124	112.2%	68.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 674	65.7%	163	6.4%	91	3.6%	618	24.3%	2 546	69.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(139)	(24.0%)	139	24.1%	110	19.0%	468	80.9%	578	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(70)	(92.6%)	4	5.5%	4	5.5%	136	181.6%	75	2.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	203	45.9%	-	-	-	-	238	54.1%	441	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 668	45.8%	307	8.4%	205	5.6%	1 461	40.1%	3 640	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(52)	(37.4%)	16	11.7%	16	11.5%	159	114.1%	140	3.8%	-	-	-	-
Commercial	102	29.2%	12	3.3%	9	2.7%	227	64.9%	350	9.6%	-	-	-	-
Households	1 592	55.1%	206	7.1%	160	5.5%	930	32.2%	2 889	79.4%	-	-	-	-
Other	26	10.0%	73	27.7%	19	7.3%	144	55.0%	262	7.2%	-	-	-	-
Total By Customer Group	1 668	45.8%	307	8.4%	205	5.6%	1 461	40.1%	3 640	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	208	100.0%	-	-	-	-	-	-	208	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	208	100.0%	-	-	-	-	-	-	208	100.0%

Contact Details

Municipal Manager	R P Mnguni	035 450 2082
Financial Manager	Ms T N Simamane	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	104 884	104 775	34 925	33.3%	12 219	11.6%	22 822	21.8%	4 583	4.4%	74 550	71.2%	7 256	86.8%	(36.8%)
Property rates	5 400	7 700	645	11.9%	6 991	129.5%	222	2.9%	581	7.5%	8 438	109.6%	167	107.6%	247.2%
Property rates - penalties and collection charges	125	390	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	14 500	1 942	-	1 347	-	-	-	-	-	3 289	22.7%	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	14 932	3 259	27	.2%	614	4.1%	24	.7%	173	5.3%	838	25.7%	1 266	26.5%	(86.4%)
Rental of facilities and equipment	492	255	48	9.8%	134	27.2%	36	14.3%	71	28.0%	290	113.6%	45	71.6%	58.5%
Interest earned - external investments	1 460	500	235	16.1%	162	11.1%	179	35.7%	281	56.2%	856	171.2%	179	74.1%	57.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	10	10	2	18.8%	3	29.6%	3	30.1%	1	5.6%	8	84.2%	1	156.9%	(54.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 044	70 946	30 202	42.5%	-	-	18 385	25.9%	-	-	48 587	68.5%	7	95.4%	(100.0%)
Other own revenue	11 422	7 215	1 824	16.0%	2 969	26.0%	3 973	55.1%	3 478	48.2%	12 243	169.7%	4 266	122.1%	(18.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 326	-	(100.0%)
Operating Expenditure	104 841	102 884	41 934	40.0%	23 228	22.2%	25 956	25.2%	14 266	13.9%	105 385	102.4%	30 480	128.6%	(53.2%)
Employee related costs	28 326	32 166	6 853	24.2%	8 309	29.3%	7 301	22.7%	6 690	20.8%	29 154	90.6%	6 195	85.2%	8.0%
Remuneration of councillors	7 274	7 274	1 704	23.4%	1 704	23.4%	1 136	15.6%	2 950	40.6%	7 493	103.0%	1 905	89.8%	54.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 961	2 585	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	88	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	12 513	14 500	2 596	20.7%	2 376	19.0%	1 367	9.4%	1 448	10.0%	7 786	53.7%	2 242	-	(35.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 436	5 630	2 805	43.6%	1 150	17.9%	1 629	28.9%	1 337	23.8%	6 921	122.9%	3 123	113.3%	(57.2%)
Transfers and grants	-	3 800	-	-	2 682	-	-	-	-	-	2 682	70.6%	85	-	(100.0%)
Other expenditure	45 243	36 929	27 977	61.8%	7 008	15.5%	14 524	39.3%	1 841	5.0%	51 350	139.0%	16 930	135.9%	(89.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43	1 890	(7 009)		(11 009)		(3 134)		(9 683)		(30 835)		(23 223)		
Transfers recognised - capital	25 582	-	14 301	55.9%	29 856	116.7%	14 096	-	-	-	58 253	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	3 512	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	25 625	1 890	7 292		18 847		10 962		(9 683)		27 418		(19 711)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 625	1 890	7 292		18 847		10 962		(9 683)		27 418		(19 711)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 625	1 890	7 292		18 847		10 962		(9 683)		27 418		(19 711)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 625	1 890	7 292		18 847		10 962		(9 683)		27 418		(19 711)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	26 737	31 482	12 591	47.1%	4 906	18.3%	3 651	11.6%	5 527	17.6%	26 675	84.7%	14 637	72.7%	(62.2%)
National Government	25 702	25 582	12 591	49.0%	4 895	19.0%	3 651	14.3%	5 527	21.6%	26 664	104.2%	14 637	184.5%	(62.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 702	25 582	12 591	49.0%	4 895	19.0%	3 651	14.3%	5 527	21.6%	26 664	104.2%	14 637	184.5%	(62.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 035	5 900	-	-	11	1.1%	-	-	-	-	11	.2%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 737	31 482	12 591	47.1%	4 906	18.3%	3 651	11.6%	5 527	17.6%	26 675	84.7%	14 637	72.7%	(62.2%)
Governance and Administration	925	31 482	-	-	-	-	-	-	-	-	-	-	-	.7%	-
Executive & Council	30	-	-	-	-	-	-	-	-	-	-	-	-	4.3%	-
Budget & Treasury Office	675	900	-	-	-	-	-	-	-	-	-	-	-	27.6%	-
Corporate Services	220	30 582	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Community and Public Safety	110	-	-	-	-	-	-	-	-	-	-	-	-	12.6%	-
Community & Social Services	110	-	-	-	-	-	-	-	-	-	-	-	-	12.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 702	-	12 591	49.0%	4 906	19.1%	3 651	-	5 527	-	26 675	-	14 637	136.5%	(62.2%)
Planning and Development	120	-	-	-	4 895	4 079.4%	3 651	-	5 527	-	14 073	-	14 637	136.5%	(62.2%)
Road Transport	25 582	-	12 591	49.2%	11	-	-	-	-	-	12 602	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	130 466	130 357	49 414	37.9%	42 056	32.2%	36 981	28.4%	4 558	3.5%	133 009	102.0%	7 256	86.4%	(37.2%)
Property rates, penalties and collection charges	5 525	8 090	645	11.7%	6 977	126.3%	222	2.7%	581	7.2%	8 424	104.1%	167	115.8%	247.2%
Service charges	14 932	14 759	1 970	13.2%	2 025	13.6%	1 765	12.0%	2 531	17.2%	8 292	56.2%	2 064	69.0%	22.6%
Other revenue	11 923	10 457	2 062	17.3%	3 303	27.7%	2 306	22.1%	1 160	11.1%	8 831	84.5%	4 846	34.9%	(76.1%)
Government - operating	71 044	70 969	30 202	42.5%	22 404	31.5%	18 394	25.9%	2	-	71 002	100.0%	-	87.6%	(100.0%)
Government - capital	25 582	25 582	14 301	55.9%	7 185	28.1%	14 096	55.1%	-	-	35 582	139.1%	-	-	-
Interest	1 460	500	235	16.1%	162	11.1%	198	39.5%	283	56.7%	878	175.6%	179	69.6%	58.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 841)	(102 884)	(30 736)	29.3%	(21 000)	20.0%	(22 485)	21.9%	(22 916)	22.3%	(97 137)	94.4%	(36 706)	72.0%	(37.6%)
Suppliers and employees	(104 841)	(102 884)	(30 736)	29.3%	(21 000)	20.0%	(22 485)	21.9%	(22 916)	22.3%	(97 137)	94.4%	(36 706)	73.2%	(37.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 625	27 472	18 678	72.9%	21 056	82.2%	14 496	52.8%	(18 358)	(66.8%)	35 872	130.6%	(29 449)	8.9%	(37.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 582)	(25 582)	(12 595)	49.2%	(4 895)	19.1%	(3 647)	14.3%	(7 348)	28.7%	(28 485)	111.3%	(14 637)	-	(49.8%)
Capital assets	(25 582)	(25 582)	(12 595)	49.2%	(4 895)	19.1%	(3 647)	14.3%	(7 348)	28.7%	(28 485)	111.3%	(14 637)	-	(49.8%)
Net Cash from/(used) Investing Activities	(25 582)	(25 582)	(12 595)	49.2%	(4 895)	19.1%	(3 647)	14.3%	(7 348)	28.7%	(28 485)	111.3%	(14 637)	-	(49.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	43	1 890	6 083	14 133.0%	16 160	37 544.6%	10 850	574.0%	(25 706)	(1 360.0%)	7 387	390.8%	(44 087)	196.9%	(41.7%)
Cash/cash equivalents at the year begin:	47 091	-	1 031	2.2%	7 114	15.1%	23 275	-	34 125	-	1 031	-	34 459	92.6%	(1.0%)
Cash/cash equivalents at the year end:	47 135	1 890	7 114	15.1%	23 275	49.4%	34 125	1 805.3%	8 418	445.3%	8 418	445.3%	(9 628)	(48.0%)	(187.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	230	8.4%	134	4.9%	2 364	86.6%	-	-	2 728	14.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	149	2.4%	147	2.3%	5 974	95.3%	-	-	6 270	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	60	1.6%	59	1.5%	3 678	96.9%	-	-	3 797	20.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	44	2.0%	43	2.0%	2 120	96.0%	-	-	2 207	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	142	4.0%	142	4.0%	3 289	92.0%	-	-	3 573	19.2%	-	-	-	-
Total By Income Source	625	3.4%	525	2.8%	17 425	93.8%	-	-	18 575	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	77	4.8%	65	4.1%	1 464	91.2%	-	-	1 606	8.6%	-	-	-	-
Commercial	373	4.7%	287	3.7%	7 203	91.6%	-	-	7 863	42.3%	-	-	-	-
Households	121	1.7%	119	1.6%	7 063	96.7%	-	-	7 303	39.3%	-	-	-	-
Other	54	3.0%	53	3.0%	1 695	94.0%	-	-	1 802	9.7%	-	-	-	-
Total By Customer Group	625	3.4%	525	2.8%	17 425	93.8%	-	-	18 575	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr SB Mthembu	035 833 2000
Financial Manager	Mr PP Sibiya	035 833 2000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUNGULU (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	581 865	734 544	192 520	33.1%	168 139	28.9%	138 442	18.8%	58 351	7.9%	557 452	75.9%	63 075	79.6%	(7.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	34 942	36 442	10 547	30.2%	8 948	25.6%	9 815	26.9%	9 041	24.8%	38 352	105.2%	11 004	118.8%	(17.8%)
Service charges - sanitation revenue	5 363	4 863	1 232	23.0%	1 142	21.3%	1 274	26.2%	1 250	25.7%	4 898	100.7%	1 137	92.4%	10.0%
Service charges - refuse revenue	16 440	15 440	2 985	18.2%	3 649	22.2%	3 046	19.7%	3 813	24.7%	13 492	87.4%	2 854	86.1%	33.6%
Service charges - other	213	213	69	32.3%	53	25.1%	80	37.4%	68	32.1%	270	126.9%	57	79.8%	20.6%
Rental of facilities and equipment	-	-	9	-	9	-	9	-	9	-	36	-	9	-	6.0%
Interest earned - external investments	25 113	35 155	8 267	32.9%	10 373	41.3%	9 109	25.9%	9 257	26.3%	37 007	105.3%	9 579	117.3%	(3.4%)
Interest earned - outstanding debtors	3 803	260	1 395	36.7%	(1 380)	(36.3%)	7	2.8%	7	2.7%	30	11.4%	7	2.5%	(5.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	457 075	453 114	164 960	36.1%	137 311	30.0%	107 328	23.7%	21 121	4.7%	430 719	95.1%	21 688	100.4%	(2.6%)
Other own revenue	38 918	189 058	3 056	7.9%	8 033	20.6%	7 775	4.1%	13 783	7.3%	32 648	17.3%	16 740	19.7%	(17.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	586 296	679 659	143 380	24.5%	131 173	22.4%	126 914	18.7%	186 681	27.5%	588 148	86.5%	148 679	88.2%	25.6%
Employee related costs	157 400	145 354	28 833	18.3%	36 491	23.2%	30 854	21.2%	31 397	21.6%	127 575	87.8%	26 945	82.9%	16.5%
Remuneration of councillors	10 584	10 584	2 254	21.3%	2 197	20.8%	2 222	21.0%	2 801	26.5%	9 473	89.5%	2 099	90.6%	33.5%
Debt impairment	3 793	3 793	948	25.0%	948	25.0%	948	25.0%	948	25.0%	3 793	100.0%	899	27.2%	5.5%
Depreciation and asset impairment	48 872	48 872	11 991	24.5%	12 001	24.6%	11 540	23.6%	13 341	27.3%	48 872	100.0%	14 146	100.0%	(5.7%)
Finance charges	7 988	18 543	2 813	35.2%	2 813	35.2%	6 719	36.2%	7 889	42.5%	20 233	109.1%	2 813	98.2%	180.5%
Bulk purchases	26 462	33 631	6 878	26.0%	9 105	34.4%	9 754	29.0%	9 686	28.8%	35 423	105.3%	8 161	95.8%	18.7%
Other Materials	367	405	48	13.1%	72	19.6%	80	19.7%	56	14.0%	256	63.4%	236	79.0%	(76.1%)
Contracted services	95 957	95 963	26 624	27.7%	15 826	16.5%	21 997	22.9%	23 888	24.9%	88 335	92.1%	15 637	95.1%	52.8%
Transfers and grants	13 277	11 599	-	-	2 855	21.5%	-	-	4 326	37.3%	7 181	61.9%	8 065	101.8%	(46.4%)
Other expenditure	221 595	310 914	62 991	28.4%	48 866	22.1%	42 801	13.8%	92 348	29.7%	247 005	79.4%	69 678	87.5%	32.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 431)	54 885	49 140		36 966		11 528		(128 330)		(30 696)		(85 604)		
Transfers recognised - capital	342 255	267 755	18 023	5.3%	51 876	15.2%	61 608	23.0%	44 955	16.8%	176 462	65.9%	49 256	84.5%	(8.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	337 824	322 640	67 163		88 842		73 136		(83 375)		145 766		(36 347)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	337 824	322 640	67 163		88 842		73 136		(83 375)		145 766		(36 347)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	337 824	322 640	67 163		88 842		73 136		(83 375)		145 766		(36 347)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	337 824	322 640	67 163		88 842		73 136		(83 375)		145 766		(36 347)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	368 696	353 511	19 803	5.4%	37 150	10.1%	41 252	11.7%	106 417	30.1%	204 621	57.9%	80 834	51.7%	31.6%
National Government	343 086	243 697	13 966	4.1%	28 081	8.2%	30 618	12.6%	69 337	28.5%	142 002	58.3%	56 995	70.7%	21.7%
Provincial Government	-	19 860	-	-	216	-	1 602	8.1%	12 779	64.3%	14 596	73.5%	7 489	38.8%	70.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	343 086	263 556	13 966	4.1%	28 296	8.2%	32 219	12.2%	82 116	31.2%	156 598	59.4%	64 484	66.8%	27.3%
Borrowing	-	11 541	196	-	218	-	701	6.1%	7 651	66.3%	8 766	76.0%	282	6.4%	2 608.7%
Internally generated funds	25 610	76 914	5 640	22.0%	8 636	33.7%	8 331	10.8%	16 650	21.6%	39 257	51.0%	16 067	28.5%	3.6%
Public contributions and donations	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	368 696	353 511	19 803	5.4%	37 150	10.1%	41 252	11.7%	106 417	30.1%	204 621	57.9%	80 834	51.7%	31.6%
Governance and Administration	2 150	12 742	284	13.2%	1 058	49.2%	886	7.0%	1 619	12.7%	3 848	30.2%	2 117	27.4%	(23.5%)
Executive & Council	50	683	-	-	-	-	496	72.6%	132	19.4%	628	92.0%	1 534	94.6%	(91.4%)
Budget & Treasury Office	900	805	-	-	107	11.9%	23	2.9%	105	13.1%	235	29.2%	263	57.1%	(60.0%)
Corporate Services	1 200	11 253	284	23.7%	951	79.3%	367	3.3%	1 382	12.3%	2 984	26.5%	320	17.7%	331.2%
Community and Public Safety	8 680	11 586	4 177	48.1%	2 518	29.0%	(21)	(.2%)	(2 821)	(24.4%)	3 853	33.3%	4 698	55.5%	(160.0%)
Community & Social Services	7 480	10 136	4 177	55.8%	2 484	33.2%	(21)	(.2%)	(2 856)	(28.2%)	3 784	37.3%	4 698	57.2%	(160.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	1 450	-	-	34	2.9%	-	-	35	2.4%	69	4.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40	17 950	-	-	229	572.3%	22	.1%	12 432	69.3%	12 683	70.7%	293	1.6%	4 150.1%
Planning and Development	40	17 950	-	-	229	572.3%	22	.1%	12 432	69.3%	12 683	70.7%	144	.8%	8 538.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	149	74.3%	(100.0%)
Trading Services	357 826	311 234	15 342	4.3%	33 344	9.3%	40 365	13.0%	95 186	30.6%	184 237	59.2%	73 726	55.3%	29.1%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	352 776	287 607	15 145	4.3%	32 287	9.2%	37 062	12.9%	85 071	29.6%	169 565	59.0%	64 077	58.9%	32.8%
Waste Water Management	5 000	17 780	196	3.9%	1 018	20.4%	3 303	18.6%	6 522	36.7%	11 039	62.1%	282	2.6%	2 209.2%
Waste Management	50	5 847	-	-	39	78.3%	-	-	3 593	61.5%	3 632	62.1%	9 366	40.5%	(61.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	888 656	818 058	452 821	51.0%	417 279	47.0%	419 929	51.3%	327 701	40.1%	1 617 730	197.8%	234 709	183.7%	39.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	51 284	51 282	16 028	31.3%	16 329	31.8%	14 653	28.6%	14 709	28.7%	61 719	120.4%	17 460	117.2%	(15.8%)
Other revenue	9 127	10 493	202 882	2 223.0%	264 084	2 893.6%	197 536	1 882.5%	284 919	2 715.3%	949 421	9 048.1%	207 759	3 124.6%	37.1%
Government - operating	457 075	461 114	158 883	34.8%	127 249	27.8%	103 494	22.4%	10 341	2.2%	399 967	86.7%	-	89.1%	(100.0%)
Government - capital	342 255	259 755	60 860	17.8%	2 838	.8%	92 615	35.7%	11 142	4.3%	167 455	64.5%	-	114.0%	(100.0%)
Interest	28 916	35 414	14 167	49.0%	6 779	23.4%	11 632	32.8%	6 589	18.6%	39 168	110.6%	9 490	98.6%	(30.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(451 776)	(545 140)	(258 910)	57.3%	(359 082)	79.5%	(270 527)	49.6%	(388 989)	71.4%	(1 277 509)	234.3%	(266 499)	180.5%	46.0%
Suppliers and employees	(430 511)	(518 301)	(258 910)	60.1%	(357 405)	83.0%	(270 527)	52.2%	(388 989)	75.1%	(1 275 831)	246.2%	(264 071)	185.9%	47.3%
Finance charges	(7 988)	(15 242)	-	-	(1 677)	21.0%	-	-	-	-	(1 677)	11.0%	-	54.6%	-
Transfers and grants	(13 277)	(11 597)	-	-	-	-	-	-	-	-	-	-	(2 428)	34.7%	(100.0%)
Net Cash from/(used) Operating Activities	436 880	272 918	193 911	44.4%	58 197	13.3%	149 403	54.7%	(61 288)	(22.5%)	340 222	124.7%	(31 790)	189.7%	92.8%
Cash Flow from Investing Activities															
Receipts	4 425	4 427	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	57	59	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	4 368	4 368	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(368 696)	(353 513)	(131 745)	35.7%	(81 860)	22.2%	(96 863)	27.4%	(250 360)	70.8%	(560 828)	158.6%	(155 773)	108.6%	60.7%
Capital assets	(368 696)	(353 513)	(131 745)	35.7%	(81 860)	22.2%	(96 863)	27.4%	(250 360)	70.8%	(560 828)	158.6%	(155 773)	108.6%	60.7%
Net Cash from/(used) Investing Activities	(364 271)	(349 086)	(131 745)	36.2%	(81 860)	22.5%	(96 863)	27.7%	(250 360)	71.7%	(560 828)	160.7%	(155 773)	108.8%	60.7%
Cash Flow from Financing Activities															
Receipts	787	787	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	787	787	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 938)	(6 939)	-	-	(3 948)	56.9%	-	-	(1 277)	18.4%	(5 225)	75.3%	-	44.1%	(100.0%)
Repayment of borrowing	(6 938)	(6 939)	-	-	(3 948)	56.9%	-	-	(1 277)	18.4%	(5 225)	75.3%	-	44.1%	(100.0%)
Net Cash from/(used) Financing Activities	(6 151)	(6 152)	-	-	(3 948)	64.2%	-	-	(1 277)	20.8%	(5 225)	84.9%	-	48.1%	(100.0%)
Net Increase/(Decrease) in cash held	66 457	(82 319)	62 165	93.5%	(27 611)	(41.5%)	52 539	(63.8%)	(312 925)	380.1%	(225 831)	274.3%	(187 563)	(53.1%)	66.8%
Cash/cash equivalents at the year begin:	312 031	518 756	146 746	47.0%	208 911	67.0%	181 300	34.9%	233 839	45.1%	146 746	28.3%	334 309	17.0%	(30.1%)
Cash/cash equivalents at the year end:	378 488	436 437	208 911	55.2%	181 300	47.9%	233 839	53.6%	(79 086)	(18.1%)	(79 086)	(18.1%)	146 746	47.0%	(153.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 092	7.2%	2 143	5.0%	1 218	2.8%	36 713	85.1%	43 166	83.6%	3 513	8.1%	29 429	68.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	441	7.5%	235	4.0%	155	2.6%	5 055	85.9%	5 885	11.4%	-	-	4 069	69.0%
Receivables from Exchange Transactions - Waste Management	1 641	63.8%	521	20.3%	75	2.9%	334	13.0%	2 571	5.0%	-	-	229	8.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 173	10.0%	2 898	5.6%	1 448	2.8%	42 102	81.6%	51 622	100.0%	3 513	6.8%	33 727	65.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 045	47.2%	512	23.1%	108	4.9%	551	24.9%	2 216	4.3%	-	-	-	-
Commercial	2 386	49.7%	783	16.3%	219	4.5%	1 416	29.5%	4 804	9.3%	-	-	229	4.0%
Households	1 739	3.9%	1 601	3.6%	1 118	2.5%	39 655	89.9%	44 113	85.5%	3 513	8.0%	33 498	75.0%
Other	3	.6%	3	.7%	3	.6%	479	98.1%	489	.9%	-	-	-	-
Total By Customer Group	5 173	10.0%	2 898	5.6%	1 448	2.8%	42 102	81.6%	51 622	100.0%	3 513	6.8%	33 727	65.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 841	69.1%	21	.1%	220	.6%	11 298	30.2%	37 380	58.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26 236	98.5%	256	1.0%	38	.1%	109	.4%	26 639	41.6%
Total	52 077	81.3%	277	.4%	258	.4%	11 408	17.8%	64 020	100.0%

Contact Details

Municipal Manager	Mr M Nkosi	035 799 2501
Financial Manager	Mrs M.C Reddy	035 799 2500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	152 398	171 871	56 192	36.9%	58 075	38.1%	46 765	27.2%	31 154	18.1%	192 186	111.8%	24 339	110.8%	28.0%
Property rates	27 685	27 685	6 153	22.2%	8 654	31.3%	8 720	31.5%	5 657	20.4%	29 184	105.4%	5 386	108.3%	5.0%
Property rates - penalties and collection charges	4 000	8 000	1 976	49.4%	2 104	52.6%	2 286	28.6%	1 442	18.0%	7 809	97.6%	1 275	1 215.6%	13.1%
Service charges - electricity revenue	13 056	13 056	3 123	23.9%	2 577	19.7%	2 921	22.4%	2 176	16.7%	10 797	82.7%	2 808	93.4%	(22.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 550	6 550	1 522	23.2%	1 606	24.5%	1 603	24.5%	1 045	16.0%	5 776	88.2%	1 501	98.3%	(30.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	190	190	23	12.1%	62	32.5%	32	17.1%	47	24.5%	164	86.1%	32	101.9%	44.6%
Interest earned - external investments	2 500	3 000	661	26.4%	697	27.9%	535	17.8%	546	18.2%	2 440	81.3%	726	85.3%	(24.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	505	505	30	5.9%	52	10.4%	24	4.8%	10	2.1%	116	23.1%	16	127.0%	(33.5%)
Licences and permits	300	300	74	24.7%	184	61.3%	282	93.9%	156	52.1%	696	231.9%	47	21.3%	231.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 242	97 842	40 889	42.0%	40 553	41.7%	29 509	30.2%	18 726	19.1%	129 677	132.5%	10 136	106.5%	84.7%
Other own revenue	370	14 743	1 740	470.6%	1 587	429.2%	854	5.8%	1 348	9.1%	5 529	37.5%	2 412	378.6%	(44.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 398	174 308	45 779	30.0%	51 285	33.7%	46 043	26.4%	60 302	34.6%	203 409	116.7%	47 220	110.3%	27.7%
Employee related costs	55 829	55 829	13 213	23.7%	15 858	28.4%	13 537	24.2%	8 993	16.1%	51 601	92.4%	11 324	103.3%	(20.6%)
Remuneration of councillors	9 718	9 718	2 285	23.5%	2 285	23.5%	2 285	23.5%	1 987	20.4%	8 840	91.0%	2 285	101.5%	(13.0%)
Debt impairment	3 218	3 218	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 973	18 973	4 930	82.5%	4 939	82.7%	3 166	16.7%	1 803	9.5%	14 838	78.2%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	10 991	10 991	2 860	26.0%	1 706	15.5%	1 870	17.0%	1 162	10.6%	7 598	69.1%	1 759	80.6%	(34.0%)
Other Materials	15 446	15 946	4 215	27.3%	3 807	24.6%	2 767	17.4%	2 988	18.7%	13 776	86.4%	3 750	72.5%	(20.3%)
Contracted services	13 900	17 900	3 010	21.7%	4 475	32.2%	5 179	28.9%	3 589	20.0%	16 253	90.8%	3 677	71.4%	(2.4%)
Transfers and grants	-	1 550	5 262	-	10 002	-	1 144	73.8%	-	-	16 408	1 058.6%	11 085	193.3%	(100.0%)
Other expenditure	37 322	40 182	9 993	26.8%	8 215	22.0%	16 096	40.1%	39 782	99.0%	74 085	184.4%	13 341	163.0%	198.2%
Loss on disposal of PPE	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Surplus/(Deficit)	(0)	(2 437)	10 413		6 790		722		(29 148)		(11 223)		(22 881)		
Transfers recognised - capital	62 334	77 918	6 959	11.2%	12 568	20.2%	4 674	6.0%	25 087	32.2%	49 288	63.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 334	75 481	17 372		19 358		5 396		(4 061)		38 065		(22 881)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 334	75 481	17 372		19 358		5 396		(4 061)		38 065		(22 881)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 334	75 481	17 372		19 358		5 396		(4 061)		38 065		(22 881)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 334	75 481	17 372		19 358		5 396		(4 061)		38 065		(22 881)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	90 497	75 168	11 099	12.3%	11 922	13.2%	10 967	14.6%	39 607	52.7%	73 595	97.9%	6 429	37.6%	516.1%
National Government	62 335	56 345	8 337	13.4%	11 850	19.0%	9 856	17.5%	28 813	51.1%	58 857	104.5%	6 329	63.6%	355.3%
Provincial Government	-	1 500	-	-	-	-	125	8.3%	98	6.5%	223	14.8%	-	14.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 335	57 845	8 337	13.4%	11 850	19.0%	9 981	17.3%	28 911	50.0%	59 080	102.1%	6 329	50.8%	356.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 162	17 323	2 761	9.8%	24	.1%	985	5.7%	10 164	58.7%	13 935	80.4%	100	10.9%	10 101.3%
Public contributions and donations	-	-	-	-	48	-	-	-	533	-	581	-	-	-	(100.0%)
Capital Expenditure Standard Classification	90 497	75 168	11 099	12.3%	11 922	13.2%	10 967	14.6%	39 607	52.7%	73 595	97.9%	6 429	37.6%	516.1%
Governance and Administration	493	1 493	-	-	169	34.3%	827	55.4%	2 389	160.1%	3 385	226.8%	-	6.2%	(100.0%)
Executive & Council	253	253	-	-	-	-	18	7.2%	696	275.5%	714	282.7%	-	15.7%	(100.0%)
Budget & Treasury Office	90	90	-	-	160	177.3%	416	462.0%	1 657	1 841.2%	2 232	2 480.5%	-	10.2%	(100.0%)
Corporate Services	150	1 150	-	-	10	6.4%	393	34.2%	36	3.2%	439	38.2%	-	2.8%	(100.0%)
Community and Public Safety	3 730	3 431	-	-	-	-	154	4.5%	1 788	52.1%	1 942	56.6%	-	3.1%	(100.0%)
Community & Social Services	2 083	1 783	-	-	-	-	154	8.6%	1 769	99.2%	1 923	107.8%	-	3.1%	(100.0%)
Sport And Recreation	750	700	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	898	948	-	-	-	-	-	-	20	2.1%	20	2.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	74 724	57 165	11 099	14.9%	11 753	15.7%	9 768	17.1%	29 072	50.9%	61 692	107.9%	6 429	39.7%	352.2%
Planning and Development	35 967	21 458	11 099	30.9%	7 034	19.6%	2 260	10.5%	11 808	55.0%	32 200	150.1%	6 429	511.1%	83.7%
Road Transport	38 347	35 707	-	-	4 720	12.3%	7 508	21.0%	17 264	48.4%	29 492	82.6%	-	-	(100.0%)
Environmental Protection	410	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 550	13 080	-	-	-	-	218	1.7%	6 358	48.6%	6 575	50.3%	-	-	(100.0%)
Electricity	10 250	11 880	-	-	-	-	218	1.8%	6 358	53.5%	6 575	55.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 300	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	207 059	228 114	74 544	36.0%	65 920	31.8%	135 217	59.3%	25 954	11.4%	301 635	132.2%	10 659	77.8%	143.5%
Property rates, penalties and collection charges	27 192	35 685	1 673	6.2%	3 850	14.2%	2 615	7.3%	13 589	38.1%	21 727	60.9%	2 720	79.0%	399.6%
Service charges	14 923	19 604	4 402	29.5%	3 930	26.3%	3 788	19.3%	4 480	22.9%	16 600	84.7%	4 084	97.3%	9.7%
Other revenue	1 368	15 738	1 545	113.0%	4 136	302.5%	4 352	27.7%	3 892	24.7%	13 926	88.5%	3 509	868.2%	10.9%
Government - operating	97 242	97 842	66 618	68.5%	53 706	55.2%	124 112	126.8%	3 758	3.8%	248 194	253.7%	-	137.6%	(100.0%)
Government - capital	62 334	56 245	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4 000	3 000	305	7.6%	298	7.5%	349	11.6%	235	7.8%	1 188	39.6%	347	46.7%	(32.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129 538)	(175 823)	(36 528)	28.2%	(37 583)	29.0%	(43 162)	24.5%	(84 317)	48.0%	(201 589)	114.7%	(35 023)	88.1%	140.7%
Suppliers and employees	(129 538)	(174 273)	(36 528)	28.2%	(37 583)	29.0%	(43 162)	24.8%	(84 317)	48.4%	(201 589)	115.7%	(35 638)	95.2%	136.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 550)	-	-	-	-	-	-	-	-	-	-	615	37.8%	(100.0%)
Net Cash from/(used) Operating Activities	77 520	52 291	38 016	49.0%	28 338	36.6%	92 056	176.0%	(58 363)	(111.6%)	100 046	191.3%	(24 364)	52.3%	139.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 780)	-	-	-	-	-	(73)	-	-	-	(73)	-	-	-	-
Capital assets	(90 780)	-	-	-	-	-	(73)	-	-	-	(73)	-	-	-	-
Net Cash from/(used) Investing Activities	(90 780)	-	-	-	-	-	(73)	-	-	-	(73)	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	28	12	-	15	-	12	44.4%	19	66.8%	59	211.2%	21	-	(13.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	28	12	-	15	-	12	44.4%	19	66.8%	59	211.2%	21	-	(13.1%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	28	12	-	15	-	12	44.4%	19	66.8%	59	211.2%	21	-	(13.1%)
Net Increase/(Decrease) in cash held	(13 260)	52 319	38 028	(286.8%)	28 353	(213.8%)	91 995	175.8%	(58 345)	(111.5%)	100 032	191.2%	(24 342)	(475.0%)	139.7%
Cash/cash equivalents at the year begin:	66 524	60 905	33 979	51.1%	72 007	108.2%	100 360	164.8%	192 355	315.8%	33 979	55.8%	54 979	(2.6%)	249.9%
Cash/cash equivalents at the year end:	53 264	113 224	72 007	135.2%	100 360	188.4%	192 355	169.9%	134 011	118.4%	134 011	118.4%	30 637	46.1%	337.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 035	35.6%	554	19.0%	228	7.8%	1 095	37.6%	2 911	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(14)	-	2 244	3.6%	2 057	3.3%	57 191	93.0%	61 478	58.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	552	2.4%	330	1.4%	337	1.5%	21 837	94.7%	23 056	22.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	669	4.0%	638	3.8%	706	4.2%	14 844	88.1%	16 857	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(.3%)	1	.3%	0	-	247	100.0%	247	.2%	-	-	-	-
Total By Income Source	2 240	2.1%	3 767	3.6%	3 328	3.2%	95 213	91.1%	104 549	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13	.9%	60	4.2%	(38)	(2.7%)	1 376	97.5%	1 411	1.4%	-	-	-	-
Commercial	510	1.2%	1 951	4.7%	2 020	4.9%	36 935	89.2%	41 417	39.6%	-	-	-	-
Households	1 718	2.8%	1 755	2.9%	1 345	2.2%	56 656	92.2%	61 474	58.8%	-	-	-	-
Other	(1)	(.3%)	1	.3%	0	-	247	100.0%	247	.2%	-	-	-	-
Total By Customer Group	2 240	2.1%	3 767	3.6%	3 328	3.2%	95 213	91.1%	104 549	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	322	94.5%	19	5.5%	-	-	-	-	340	87.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	49	100.0%	-	-	-	-	-	-	49	12.5%
Total	370	95.2%	19	4.8%	-	-	-	-	389	100.0%

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr R N Hlongwa	032 456 8200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 139 563	1 175 747	266 868	23.4%	289 057	25.4%	303 032	25.8%	275 853	23.5%	1 134 809	96.5%	269 307	98.5%	2.4%
Property rates	288 499	288 500	56 894	19.7%	73 272	25.4%	72 964	25.3%	71 825	24.9%	274 955	95.3%	68 869	97.3%	4.3%
Property rates - penalties and collection charges	11 342	11 442	4 240	37.4%	2 072	18.3%	2 070	18.1%	448	3.9%	8 830	77.2%	3 284	115.6%	(86.4%)
Service charges - electricity revenue	587 274	576 030	133 728	22.8%	140 587	23.9%	152 478	26.5%	143 372	24.9%	570 165	99.0%	136 818	99.3%	4.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	52 812	54 112	12 818	24.3%	13 956	26.4%	13 126	24.3%	14 950	27.6%	54 849	101.4%	11 729	98.3%	27.5%
Service charges - other	540	-	121	22.4%	(328)	(60.8%)	-	-	207	-	-	-	104	96.3%	100.1%
Rental of facilities and equipment	1 524	1 107	395	25.9%	137	9.0%	273	24.6%	261	23.6%	1 065	96.2%	406	105.1%	(35.8%)
Interest earned - external investments	13 643	24 950	6 363	46.6%	7 806	57.2%	8 276	33.2%	8 049	32.3%	30 494	122.2%	6 756	131.8%	19.1%
Interest earned - outstanding debtors	3 339	4 539	1 363	40.8%	1 279	38.3%	1 567	34.5%	1 464	32.3%	5 673	125.0%	1 437	136.9%	1.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 979	29 988	2 788	56.0%	(1 311)	(26.3%)	624	2.1%	752	2.5%	2 854	9.5%	769	32.6%	(2.2%)
Licences and permits	268	170	46	17.0%	64	24.0%	27	15.7%	11	6.6%	148	87.0%	41	93.0%	(72.6%)
Agency services	9 157	9 157	2 112	23.1%	2 049	22.4%	2 182	23.8%	2 199	24.0%	8 543	93.3%	2 430	99.9%	(9.5%)
Transfers recognised - operational	119 096	139 671	38 081	32.0%	42 520	35.7%	38 985	27.9%	8 869	6.3%	128 455	92.0%	9 914	88.3%	(10.5%)
Other own revenue	47 090	35 992	7 892	16.8%	6 930	14.7%	10 460	29.1%	23 442	65.1%	48 724	135.4%	26 751	113.5%	(12.4%)
Gains on disposal of PPE	-	90	28	-	22	-	-	-	4	3.9%	54	59.4%	-	188.4%	(100.0%)
Operating Expenditure	1 139 547	1 175 722	261 922	23.0%	251 321	22.1%	237 228	20.2%	288 614	24.5%	1 039 084	88.4%	269 384	88.3%	7.1%
Employee related costs	283 977	272 770	59 000	20.8%	62 643	22.1%	63 320	23.2%	62 051	22.7%	247 013	90.6%	58 397	90.1%	6.3%
Remuneration of councillors	18 510	18 110	4 162	22.5%	4 170	22.5%	4 184	23.1%	5 096	28.1%	17 612	97.3%	4 121	92.2%	23.7%
Debt impairment	11 086	4 997	-	-	3 739	33.7%	354	7.1%	2 604	52.1%	6 697	134.0%	-	-	(100.0%)
Depreciation and asset impairment	69 900	61 298	11 017	15.8%	10 987	15.7%	17 002	27.7%	18 614	30.4%	57 620	94.0%	8 769	72.2%	112.3%
Finance charges	20 016	20 592	1 495	7.5%	7 358	36.8%	1 492	7.2%	9 185	44.6%	19 530	94.8%	5 576	75.7%	64.7%
Bulk purchases	431 483	438 166	131 241	30.4%	95 214	22.1%	95 821	21.9%	105 585	24.1%	427 861	97.6%	100 282	101.1%	5.3%
Other Materials	28 922	47 235	4 785	16.5%	14 619	50.5%	10 280	21.8%	17 669	37.4%	47 353	100.2%	16 425	89.3%	7.6%
Contracted services	33 388	30 078	8 616	25.8%	5 023	15.0%	3 364	11.2%	7 985	26.5%	24 988	83.1%	12 717	113.6%	(37.2%)
Transfers and grants	67 436	26 852	3 374	5.0%	6 383	9.5%	-	-	10 995	40.9%	20 752	77.3%	19 640	69.2%	(44.0%)
Other expenditure	174 428	255 224	38 232	21.9%	41 177	23.6%	41 413	16.2%	48 837	19.1%	169 659	66.5%	43 457	68.5%	12.4%
Loss on disposal of PPE	400	400	-	-	7	1.8%	-	-	(7)	(1.8%)	-	-	-	-	(100.0%)
Surplus/(Deficit)	16	25	4 946		37 736		65 804		(12 761)		95 725		(77)		
Transfers recognised - capital	41 490	89 581	9 987	24.1%	17 454	42.1%	15 391	17.2%	26 368	29.4%	69 201	77.2%	15 783	29.4%	67.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 506	89 606	14 933		55 190		81 196		13 607		164 926		15 705		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 506	89 606	14 933		55 190		81 196		13 607		164 926		15 705		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 506	89 606	14 933		55 190		81 196		13 607		164 926		15 705		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 506	89 606	14 933		55 190		81 196		13 607		164 926		15 705		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	439 277	408 250	44 186	10.1%	47 668	10.9%	36 320	8.9%	82 742	20.3%	210 917	51.7%	106 949	51.5%	(22.6%)
National Government	41 490	71 228	9 152	22.1%	4 034	9.7%	10 902	15.3%	12 633	17.7%	36 721	51.6%	13 210	35.3%	(4.4%)
Provincial Government	-	13 853	758	-	13 497	-	2 814	20.3%	2 777	20.0%	19 847	143.3%	640	25.1%	334.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	4 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 490	89 581	9 911	23.9%	17 531	42.3%	13 717	15.3%	15 410	17.2%	56 568	63.1%	13 850	31.0%	11.3%
Borrowing	122 516	94 762	25 169	20.5%	27 492	22.4%	10 288	10.9%	30 640	32.3%	93 590	98.8%	31 856	72.6%	(3.8%)
Internally generated funds	275 271	223 907	9 106	3.3%	2 645	1.0%	12 197	5.4%	36 692	16.4%	60 640	27.1%	61 243	49.1%	(40.1%)
Public contributions and donations	-	-	-	-	-	-	119	-	-	-	119	-	-	-	-
Capital Expenditure Standard Classification	439 277	408 250	44 186	10.1%	47 668	10.9%	36 320	8.9%	82 742	20.3%	210 917	51.7%	106 949	51.5%	(22.6%)
Governance and Administration	28 206	27 904	2 478	8.8%	1 872	6.6%	4 343	15.6%	2 765	9.9%	11 458	41.1%	6 799	103.4%	(59.3%)
Executive & Council	17 964	21 970	2 392	13.3%	1 650	9.2%	3 872	17.6%	619	2.8%	8 532	38.8%	4 664	217.2%	(86.7%)
Budget & Treasury Office	4 577	1 918	0	-	14	.3%	154	8.0%	1 210	63.1%	1 379	71.9%	205	18.4%	489.1%
Corporate Services	5 665	4 016	86	1.5%	208	3.7%	317	7.9%	937	23.3%	1 548	38.5%	1 929	58.1%	(51.4%)
Community and Public Safety	49 172	46 818	3 356	6.8%	4 964	10.1%	1 982	4.2%	3 911	8.4%	14 212	30.4%	6 012	20.2%	(34.9%)
Community & Social Services	19 541	18 872	446	2.3%	2 196	11.2%	6	-	1 992	10.6%	4 641	24.6%	1 271	8.8%	56.7%
Sport And Recreation	12 604	11 594	678	5.4%	455	3.6%	74	.6%	629	5.4%	1 836	15.8%	2 630	54.5%	(76.1%)
Public Safety	16 476	15 513	2 231	13.5%	2 302	14.0%	1 870	12.1%	1 236	8.0%	7 640	49.2%	1 857	13.9%	(33.4%)
Housing	550	840	0	-	10	1.8%	32	3.8%	54	6.4%	96	11.4%	254	14.4%	(78.7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	189 743	189 378	23 773	12.5%	23 262	12.3%	20 482	10.8%	37 362	19.7%	104 879	55.4%	49 603	50.5%	(24.7%)
Planning and Development	10 858	15 468	835	7.7%	328	3.0%	4	-	494	3.2%	1 662	10.7%	3 291	210.6%	(85.0%)
Road Transport	178 885	173 910	22 938	12.8%	22 934	12.8%	20 477	11.8%	36 867	21.2%	103 216	59.4%	46 312	48.8%	(20.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	172 156	144 149	14 579	8.5%	17 570	10.2%	9 513	6.6%	38 705	26.9%	80 367	55.8%	44 536	58.3%	(13.1%)
Electricity	163 628	141 715	14 579	8.9%	16 514	10.1%	10 569	7.5%	38 416	27.1%	80 079	56.5%	39 285	57.6%	(2.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	8 527	2 434	0	-	1 056	12.4%	(1 056)	(43.4%)	288	11.8%	288	11.8%	5 251	75.0%	(94.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 075 164	1 053 440	214 592	20.0%	342 411	31.8%	282 362	26.8%	268 558	25.5%	1 107 922	105.2%	230 830	97.6%	16.3%
Property rates, penalties and collection charges	226 582	241 097	39 689	17.5%	71 260	31.5%	74 896	31.1%	85 810	35.6%	271 657	112.7%	76 620	112.1%	12.0%
Service charges	556 332	547 142	103 535	18.6%	146 206	26.3%	145 768	26.6%	146 271	26.7%	541 780	99.0%	128 104	104.2%	14.2%
Other revenue	116 018	79 988	5 572	4.8%	47 744	41.2%	17 850	22.3%	24 489	30.6%	95 656	119.6%	17 463	73.6%	40.2%
Government - operating	119 096	111 096	49 636	41.7%	31 743	26.7%	17 003	15.3%	-	-	98 382	88.6%	171	75.3%	(100.0%)
Government - capital	41 490	45 990	8 585	20.7%	36 220	87.3%	21 267	46.2%	1 137	2.5%	67 209	146.1%	780	64.5%	45.9%
Interest	15 647	28 127	7 574	48.4%	9 237	59.0%	5 577	19.8%	10 851	38.6%	33 239	118.2%	7 693	152.9%	41.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(984 562)	(1 032 693)	(250 915)	25.5%	(248 678)	25.3%	(221 231)	21.4%	(277 709)	26.9%	(998 532)	96.7%	(230 959)	90.9%	20.2%
Suppliers and employees	(910 490)	(985 250)	(246 040)	27.0%	(231 569)	25.4%	(219 739)	22.3%	(260 903)	26.5%	(958 251)	97.3%	(210 259)	92.8%	24.1%
Finance charges	(20 016)	(20 592)	(1 500)	7.5%	(7 353)	36.7%	(1 492)	7.2%	(9 185)	44.6%	(19 530)	94.8%	(5 561)	75.7%	65.2%
Transfers and grants	(54 056)	(26 852)	(3 374)	6.2%	(9 757)	18.0%	-	-	(7 621)	28.4%	(20 752)	77.3%	(15 140)	66.8%	(49.7%)
Net Cash from/(used) Operating Activities	90 602	20 747	(36 323)	(40.1%)	93 733	103.5%	61 131	294.7%	(9 151)	(44.1%)	109 389	527.3%	(129)	160.2%	6 979.8%
Cash Flow from Investing Activities															
Receipts	(300)	126 632	773	(257.6%)	(4 463)	1 487.7%	4 692	3.7%	-	-	1 001	.8%	-	7.9%	-
Proceeds on disposal of PPE	-	500	-	-	50	-	-	-	-	-	50	10.0%	-	-	-
Decrease in non-current debtors	-	130 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(300)	(3 868)	773	(257.6%)	(4 513)	1 504.4%	4 692	(121.3%)	-	-	951	(24.6%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(439 277)	(408 250)	(44 186)	10.1%	(47 668)	10.9%	(36 320)	8.9%	(82 742)	20.3%	(210 917)	51.7%	(92 404)	53.2%	(10.5%)
Capital assets	(439 277)	(408 250)	(44 186)	10.1%	(47 668)	10.9%	(36 320)	8.9%	(82 742)	20.3%	(210 917)	51.7%	(92 404)	53.2%	(10.5%)
Net Cash from/(used) Investing Activities	(439 577)	(281 618)	(43 413)	9.9%	(52 132)	11.9%	(31 629)	11.2%	(82 742)	29.4%	(209 915)	74.5%	(92 404)	53.3%	(10.5%)
Cash Flow from Financing Activities															
Receipts	123 112	96 550	19 489	15.8%	34 066	27.7%	28 673	29.7%	570	.6%	82 799	85.8%	430	57.4%	32.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	122 516	94 762	18 904	15.4%	33 758	27.6%	28 215	29.8%	-	-	80 876	85.3%	-	55.6%	-
Increase (decrease) in consumer deposits	596	1 788	585	98.2%	308	51.8%	458	25.6%	570	31.9%	1 922	107.5%	430	(74.4%)	32.6%
Payments	(19 802)	(17 941)	(2 300)	11.6%	(5 152)	26.0%	(3 157)	17.6%	(6 194)	34.5%	(16 802)	93.7%	(5 179)	122.1%	19.6%
Repayment of borrowing	(19 802)	(17 941)	(2 300)	11.6%	(5 152)	26.0%	(3 157)	17.6%	(6 194)	34.5%	(16 802)	93.7%	(5 179)	122.1%	19.6%
Net Cash from/(used) Financing Activities	103 309	78 609	17 189	16.6%	28 914	28.0%	25 516	32.5%	(5 624)	(7.2%)	65 996	84.0%	(4 749)	52.2%	18.4%
Net Increase/(Decrease) in cash held	(245 665)	(182 262)	(62 547)	25.5%	70 515	(28.7%)	55 019	(30.2%)	(97 517)	53.5%	(34 530)	18.9%	(97 282)	6.8%	.2%
Cash/cash equivalents at the year begin:	470 092	542 371	542 371	115.4%	479 824	102.1%	550 339	101.5%	605 358	111.6%	542 371	100.0%	610 138	100.0%	(.8%)
Cash/cash equivalents at the year end:	224 427	360 109	479 824	213.8%	550 339	245.2%	605 358	168.1%	507 841	141.0%	507 841	141.0%	512 856	175.5%	(1.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 705	44.7%	3 081	8.8%	3 025	8.6%	13 341	38.0%	35 152	25.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 566	20.2%	3 134	6.0%	2 730	5.2%	35 875	68.6%	52 305	37.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 944	30.6%	551	5.7%	410	4.3%	5 704	59.4%	9 609	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	48	.4%	43	.3%	12 355	99.3%	12 446	8.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 040	4.9%	899	4.2%	807	3.8%	18 640	87.2%	21 386	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 576)	(28.6%)	2 348	26.0%	101	1.1%	9 142	101.4%	9 014	6.4%	-	-	-	-
Total By Income Source	27 678	19.8%	10 060	7.2%	7 117	5.1%	95 057	67.9%	139 912	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 121	8.7%	3 337	25.9%	515	4.0%	7 907	61.4%	12 880	9.2%	-	-	-	-
Commercial	5 936	29.8%	(152)	(.8%)	1 643	8.3%	12 464	62.7%	19 890	14.2%	-	-	-	-
Households	18 903	18.7%	5 606	5.5%	4 589	4.5%	72 007	71.2%	101 105	72.3%	-	-	-	-
Other	1 718	28.5%	1 270	21.0%	370	6.1%	2 679	44.4%	6 037	4.3%	-	-	-	-
Total By Customer Group	27 678	19.8%	10 060	7.2%	7 117	5.1%	95 057	67.9%	139 912	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 942	100.0%	-	-	-	-	-	-	33 942	22.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 162	100.0%	-	-	-	-	-	-	3 162	2.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 988	100.0%	-	-	-	-	-	-	2 988	1.9%
Loan repayments	5 441	100.0%	-	-	-	-	-	-	5 441	3.5%
Trade Creditors	16 931	91.3%	780	4.2%	340	1.8%	485	2.6%	18 536	12.1%
Auditor-General	65	100.0%	-	-	-	-	-	-	65	-
Other	55 427	61.9%	25 927	29.0%	4 399	4.9%	3 785	4.2%	89 538	58.3%
Total	117 956	76.8%	26 707	17.4%	4 739	3.1%	4 270	2.8%	153 672	100.0%

Contact Details

Municipal Manager	N J Mdakane	032 437 5003
Financial Manager	Shamir Rajcoomar	032 437 5502

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	96 381	98 924	38 014	39.4%	31 143	32.3%	27 307	27.6%	3 605	3.6%	100 069	101.2%	2 907	120.5%	24.0%
Property rates	6 314	6 294	3 204	50.7%	485	7.7%	1 029	16.4%	973	15.5%	5 690	90.4%	690	91.7%	41.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	215	409	279	130.0%	46	21.3%	44	10.9%	49	11.9%	418	102.1%	47	96.9%	4.1%
Interest earned - external investments	1 847	4 000	1 209	65.5%	1 385	75.0%	1 479	37.0%	999	25.0%	5 071	126.8%	1 030	136.7%	(3.0%)
Interest earned - outstanding debtors	488	488	149	30.5%	163	33.4%	154	31.6%	106	21.7%	571	117.1%	141	110.0%	(25.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	87 218	87 453	33 063	37.9%	29 035	33.3%	24 032	27.5%	1 825	2.1%	87 955	100.6%	2 338	122.3%	(22.0%)
Other own revenue	300	280	111	37.2%	30	10.0%	568	202.9%	(346)	(123.5%)	364	129.8%	(1 338)	107.4%	(74.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	92 912	95 454	16 515	17.8%	22 171	23.9%	25 519	26.7%	17 925	18.8%	82 129	86.0%	18 630	79.4%	(3.8%)
Employee related costs	28 631	26 253	6 317	22.1%	8 112	28.3%	7 170	27.3%	6 358	24.2%	27 957	106.5%	6 319	101.7%	.6%
Remuneration of councillors	9 451	9 764	2 274	24.1%	2 274	24.1%	2 251	23.1%	2 846	29.2%	9 646	98.8%	2 792	101.9%	2.0%
Debt impairment	2 526	2 526	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 800	12 192	-	-	-	-	7 112	58.3%	-	-	7 112	58.3%	-	-	-
Finance charges	951	-	8	.9%	12	1.3%	9	-	7	-	37	-	17	30.7%	(59.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 001	8 810	930	9.3%	1 333	13.3%	1 369	15.5%	2 206	25.0%	5 838	66.3%	839	33.7%	163.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 552	35 909	6 986	22.9%	10 439	34.2%	7 607	21.2%	6 507	18.1%	31 539	87.8%	8 663	103.9%	(24.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 469	3 470	21 500		8 972		1 788		(14 320)		17 940		(15 722)		
Transfers recognised - capital	56 036	64 636	7 755	13.8%	14 045	25.1%	19 740	30.5%	11 986	18.5%	53 525	82.8%	9 251	47.1%	29.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 505	68 106	29 254		23 017		21 529		(2 334)		71 465		(6 471)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	59 505	68 106	29 254		23 017		21 529		(2 334)		71 465		(6 471)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 505	68 106	29 254		23 017		21 529		(2 334)		71 465		(6 471)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 505	68 106	29 254		23 017		21 529		(2 334)		71 465		(6 471)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	59 505	108 031	7 254	12.2%	14 385	24.2%	25 131	23.3%	13 092	12.1%	59 862	55.4%	15 220	51.1%	(14.0%)
National Government	46 936	42 819	7 199	15.3%	14 150	30.1%	17 532	40.9%	92	.2%	38 973	91.0%	15 220	76.6%	(99.4%)
Provincial Government	9 100	65 212	-	-	-	-	-	-	13 000	19.9%	13 000	19.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 036	108 031	7 199	12.8%	14 150	25.3%	17 532	16.2%	13 092	12.1%	51 973	48.1%	15 220	75.7%	(14.0%)
Borrowing	959	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 510	-	54	2.2%	236	9.4%	7 599	-	-	-	7 889	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 505	108 031	7 254	12.2%	14 385	24.2%	25 131	23.3%	13 092	12.1%	59 862	55.4%	15 220	51.1%	(14.0%)
Governance and Administration	2 149	7 117	54	2.5%	236	11.0%	5 385	75.7%	145	2.0%	5 820	81.8%	269	21.8%	(46.1%)
Executive & Council	30	87	19	62.2%	8	27.9%	-	-	26	30.0%	53	61.1%	81	269.1%	(67.7%)
Budget & Treasury Office	130	130	-	-	46	35.5%	23	18.0%	53	41.0%	123	94.4%	74	39.6%	(28.1%)
Corporate Services	1 989	6 900	36	1.8%	181	9.1%	5 362	77.7%	66	1.0%	5 644	81.8%	114	10.9%	(42.6%)
Community and Public Safety	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 436	65 902	5 205	13.2%	3 333	8.5%	7 002	10.6%	11 336	17.2%	26 877	40.8%	14 951	71.5%	(24.2%)
Planning and Development	11 500	5 390	-	-	-	-	2 534	47.0%	306	5.7%	2 840	52.7%	30	51.0%	929.5%
Road Transport	27 936	60 512	5 205	18.6%	3 333	11.9%	4 468	7.4%	11 031	18.2%	24 037	39.7%	14 921	76.2%	(26.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 000	35 012	1 994	13.3%	10 817	72.1%	12 743	36.4%	1 610	4.6%	27 164	77.6%	-	-	(100.0%)
Electricity	8 000	35 012	1 994	24.9%	10 817	135.2%	12 743	36.4%	1 610	4.6%	27 164	77.6%	-	-	(100.0%)
Water	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	820	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	148 647	153 476	49 313	33.2%	74 939	50.4%	34 047	22.2%	9 302	6.1%	167 601	109.2%	2 024	90.4%	359.7%
Property rates, penalties and collection charges	3 030	1 002	268	8.8%	302	10.0%	175	17.5%	4 273	426.4%	5 017	500.7%	231	111.9%	1 751.1%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	516	521	1 483	287.4%	3 778	732.2%	4 173	801.0%	3 723	714.6%	13 158	2 525.5%	1 793	1 863.8%	107.7%
Government - operating	87 218	87 218	36 590	42.0%	27 550	31.6%	22 727	26.1%	-	-	86 867	99.6%	-	101.3%	-
Government - capital	56 036	60 736	9 763	17.4%	41 925	74.8%	5 548	9.1%	-	-	57 236	94.2%	-	66.4%	-
Interest	1 847	3 999	1 209	65.5%	1 385	75.0%	1 424	35.6%	1 306	32.7%	5 323	133.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 586)	(81 065)	(18 691)	23.5%	(26 800)	33.7%	(21 574)	26.6%	(24 643)	30.4%	(91 708)	113.1%	(36 952)	145.3%	(33.3%)
Suppliers and employees	(78 635)	(81 016)	(18 682)	23.8%	(26 788)	34.1%	(21 565)	26.6%	(24 636)	30.4%	(91 672)	113.2%	(36 936)	146.0%	(33.3%)
Finance charges	(951)	(49)	(8)	.9%	(12)	1.3%	(9)	19.1%	(7)	13.9%	(37)	74.7%	(17)	30.7%	(59.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 061	72 411	30 622	44.3%	48 139	69.7%	12 472	17.2%	(15 341)	(21.2%)	75 892	104.8%	(34 929)	26.0%	(56.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	26 500	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	26 500	-	(100.0%)
Payments	(59 505)	(68 820)	(6 950)	11.7%	(14 123)	23.7%	(24 419)	35.5%	(12 768)	18.6%	(58 260)	84.7%	-	-	(100.0%)
Capital assets	(59 505)	(68 820)	(6 950)	11.7%	(14 123)	23.7%	(24 419)	35.5%	(12 768)	18.6%	(58 260)	84.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(59 505)	(68 820)	(6 950)	11.7%	(14 123)	23.7%	(24 419)	35.5%	(12 768)	18.6%	(58 260)	84.7%	26 500	30.0%	(148.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	3 317	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	3 317	-	(100.0%)
Payments	(959)	-	(69)	7.2%	(65)	6.8%	(68)	-	(71)	-	(273)	-	(61)	126.5%	16.4%
Repayment of borrowing	(959)	-	(69)	7.2%	(65)	6.8%	(68)	-	(71)	-	(273)	-	(61)	126.5%	16.4%
Net Cash from/(used) Financing Activities	(959)	-	(69)	7.2%	(65)	6.8%	(68)	-	(71)	-	(273)	-	3 257	(313.4%)	(102.2%)
Net Increase/(Decrease) in cash held	8 597	3 591	23 603	274.5%	33 951	394.9%	(12 015)	(334.6%)	(28 180)	(784.7%)	17 360	483.4%	(5 172)	32.0%	444.9%
Cash/cash equivalents at the year begin:	2 369	2 830	57 174	2 413.4%	80 777	3 409.7%	114 728	4 054.0%	102 713	3 629.4%	57 174	2 020.3%	7 177	100.0%	1 331.2%
Cash/cash equivalents at the year end:	10 966	6 421	80 777	736.6%	114 728	1 046.2%	102 713	1 599.6%	74 533	1 160.8%	74 533	1 160.8%	2 005	59.0%	3 617.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	338	3.0%	244	2.2%	244	2.2%	10 387	92.6%	11 214	100.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	4.6%	(0)	2.5%	(1)	4.8%	(16)	88.1%	(18)	(.2%)	-	-	-	-
Total By Income Source	338	3.0%	244	2.2%	243	2.2%	10 371	92.6%	11 196	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	141	2.6%	76	1.4%	76	1.4%	5 204	94.7%	5 495	49.1%	-	-	-	-
Commercial	150	4.4%	121	3.5%	117	3.4%	3 044	88.7%	3 432	30.7%	-	-	-	-
Households	28	2.2%	28	2.1%	31	2.4%	1 209	93.3%	1 296	11.6%	-	-	-	-
Other	19	2.0%	19	2.0%	20	2.0%	914	94.1%	972	8.7%	-	-	-	-
Total By Customer Group	338	3.0%	244	2.2%	243	2.2%	10 371	92.6%	11 196	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 128	100.0%	-	-	-	-	-	-	4 128	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 128	100.0%	-	-	-	-	-	-	4 128	100.0%

Contact Details

Municipal Manager	T Cibane	032 532 5030
Financial Manager	TM Nkosi	032 532 5001

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	82 314	88 226	12 021	14.6%	24 008	29.2%	19 702	22.3%	19 909	22.6%	75 640	85.7%	4 829	81.3%	312.2%
Property rates	7 107	8 858	2 162	30.4%	2 209	31.1%	2 245	25.3%	2 274	25.7%	8 890	100.4%	3 065	100.1%	(25.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 039	991	220	10.8%	251	12.3%	242	24.4%	239	24.1%	952	96.0%	193	99.0%	23.9%
Interest earned - external investments	2 268	2 268	406	17.9%	737	32.5%	268	11.8%	281	12.4%	1 692	74.6%	533	81.3%	(47.3%)
Interest earned - outstanding debtors	733	314	276	37.6%	422	57.6%	325	103.3%	398	126.5%	1 420	452.0%	505	217.1%	(21.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 925	67 825	8 842	13.2%	20 364	30.4%	16 546	24.4%	16 546	24.4%	62 298	91.9%	-	78.4%	(100.0%)
Other own revenue	3 241	7 970	115	3.6%	25	.8%	76	1.0%	171	2.1%	388	4.9%	534	37.9%	(67.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	81 948	90 103	17 479	21.3%	22 116	27.0%	20 718	23.0%	22 587	25.1%	82 900	92.0%	14 832	84.0%	52.3%
Employee related costs	26 745	23 821	4 680	17.5%	6 646	24.9%	5 405	22.7%	3 996	16.8%	20 728	87.0%	4 146	89.6%	(3.6%)
Remuneration of councillors	5 536	5 420	1 003	18.1%	1 343	24.3%	1 435	26.5%	1 443	26.6%	5 225	96.4%	1 460	98.8%	(1.1%)
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 310	10 658	-	-	-	-	1 536	14.4%	1 544	14.5%	3 079	28.9%	-	-	(100.0%)
Finance charges	2 825	-	220	7.8%	688	24.3%	176	-	507	-	1 590	-	160	60.3%	216.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 504	5 204	765	9.0%	2 271	26.7%	2 711	52.1%	3 757	72.2%	9 504	182.6%	2 065	52.4%	81.9%
Transfers and grants	3 055	1 528	733	24.0%	206	6.7%	1 806	118.2%	2 449	160.3%	5 195	340.1%	-	-	(100.0%)
Other expenditure	24 972	42 472	10 078	40.4%	10 962	43.9%	7 649	18.0%	8 891	20.9%	37 579	88.5%	7 001	153.5%	27.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	366	(1 877)	(5 458)		1 892		(1 016)		(2 679)		(7 260)		(10 003)		
Transfers recognised - capital	28 070	23 720	14 990	53.4%	10 746	38.3%	-	-	-	-	25 736	108.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 436	21 843	9 532		12 638		(1 016)		(2 679)		18 476		(10 003)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 436	21 843	9 532		12 638		(1 016)		(2 679)		18 476		(10 003)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 436	21 843	9 532		12 638		(1 016)		(2 679)		18 476		(10 003)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 436	21 843	9 532		12 638		(1 016)		(2 679)		18 476		(10 003)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	39 640	46 830	8 010	20.2%	5 257	13.3%	3 468	7.4%	8 349	17.8%	25 085	53.6%	8 318	52.7%	.4%
National Government	28 070	29 209	5 175	18.4%	5 079	18.1%	2 918	10.0%	8 000	27.4%	21 172	72.5%	6 088	96.0%	31.4%
Provincial Government	2 100	2 650	1 456	69.3%	-	-	261	9.9%	-	-	1 717	64.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 170	31 859	6 630	22.0%	5 079	16.8%	3 179	10.0%	8 000	25.1%	22 889	71.8%	6 088	87.6%	31.4%
Borrowing	4 200	7 175	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 270	7 796	966	18.3%	178	3.4%	289	3.7%	349	4.5%	1 782	22.9%	-	11.6%	(100.0%)
Public contributions and donations	-	-	414	-	-	-	-	-	-	-	414	-	2 230	-	(100.0%)
Capital Expenditure Standard Classification	39 640	46 830	8 010	20.2%	5 257	13.3%	3 468	7.4%	8 349	17.8%	25 085	53.6%	8 318	52.7%	.4%
Governance and Administration	1 790	46 830	346	19.3%	1 500	83.8%	344	.7%	2 851	6.1%	5 041	10.8%	-	.8%	(100.0%)
Executive & Council	30	42 405	175	583.3%	763	2 542.6%	99	.2%	2 565	6.0%	3 601	8.5%	-	-	(100.0%)
Budget & Treasury Office	820	4 425	125	15.2%	626	76.3%	216	4.9%	240	5.4%	1 207	27.3%	-	-	(100.0%)
Corporate Services	940	-	46	4.9%	111	11.8%	29	-	47	-	233	-	-	1.1%	(100.0%)
Community and Public Safety	4 600	-	2 614	56.8%	1 515	32.9%	394	-	90	-	4 612	-	-	-	(100.0%)
Community & Social Services	2 500	-	2 614	104.5%	1 515	60.6%	394	-	90	-	4 612	-	-	-	(100.0%)
Sport And Recreation	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 250	-	5 051	23.8%	2 243	10.6%	2 731	-	5 408	-	15 432	-	8 318	58.1%	(35.0%)
Planning and Development	180	-	-	-	-	-	-	-	1 078	-	1 078	-	-	-	(100.0%)
Road Transport	21 070	-	5 051	24.0%	2 243	10.6%	2 731	-	4 330	-	14 354	-	8 318	58.5%	(47.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	112 194	89 025	35 809	31.9%	34 017	30.3%	32 930	37.0%	3 786	4.3%	106 541	119.7%	1 886	70.6%	100.8%
Property rates, penalties and collection charges	7 107	8 858	9	.1%	1 471	20.7%	2 245	25.3%	2 959	33.4%	6 685	75.5%	2	64.4%	147 850.0%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 190	8 961	320	4.4%	276	3.8%	344	3.8%	249	2.8%	1 189	13.3%	727	148.1%	(65.7%)
Government - operating	66 825	67 825	28 004	41.9%	20 364	30.5%	16 665	24.6%	-	-	65 033	95.9%	119	103.1%	(100.0%)
Government - capital	28 070	-	7 042	25.1%	10 746	38.3%	13 082	-	-	-	30 870	-	-	-	-
Interest	3 001	3 381	434	14.4%	1 159	38.6%	594	17.6%	577	17.1%	2 764	81.8%	1 038	118.8%	(44.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 666)	(77 605)	(13 502)	28.9%	(22 125)	47.4%	(19 262)	24.8%	(19 558)	25.2%	(74 447)	95.9%	(14 672)	91.1%	33.3%
Suppliers and employees	(40 786)	(76 077)	(13 275)	32.5%	(21 537)	52.8%	(17 110)	22.5%	(19 128)	25.1%	(71 051)	93.4%	(14 672)	97.9%	30.4%
Finance charges	(2 825)	-	(1)	-	(382)	13.5%	(340)	-	(430)	-	(1 152)	-	-	13.2%	(100.0%)
Transfers and grants	(3 055)	(1 528)	(227)	7.4%	(206)	6.7%	(1 811)	118.5%	-	-	(2 244)	146.9%	-	-	-
Net Cash from/(used) Operating Activities	65 528	11 420	22 306	34.0%	11 892	18.1%	13 668	119.7%	(15 772)	(138.1%)	32 095	281.0%	(12 786)	27.8%	23.4%
Cash Flow from Investing Activities															
Receipts	-	-	15 000	-	9 263	-	(15)	-	501	-	24 749	-	2 000	2 307.7%	(75.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	15 000	-	9 263	-	(15)	-	501	-	24 749	-	2 000	-	(75.0%)
Payments	(39 640)	(23 720)	(8 010)	20.2%	(4 874)	12.3%	(3 468)	14.6%	(7 874)	33.2%	(24 227)	102.1%	(8 318)	50.6%	(5.3%)
Capital assets	(39 640)	(23 720)	(8 010)	20.2%	(4 874)	12.3%	(3 468)	14.6%	(7 874)	33.2%	(24 227)	102.1%	(8 318)	50.6%	(5.3%)
Net Cash from/(used) Investing Activities	(39 640)	(23 720)	6 990	(17.6%)	4 389	(11.1%)	(3 483)	14.7%	(7 373)	31.1%	522	(2.2%)	(6 318)	26.0%	16.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	62	-	(449)	-	(387)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	62	-	(449)	-	(387)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 620)	-	(228)	4.1%	(1 074)	19.1%	(724)	-	(1 085)	-	(3 111)	-	(652)	68.7%	66.6%
Repayment of borrowing	(5 620)	-	(228)	4.1%	(1 074)	19.1%	(724)	-	(1 085)	-	(3 111)	-	(652)	68.7%	66.6%
Net Cash from/(used) Financing Activities	(5 620)	-	(228)	4.1%	(1 074)	19.1%	(662)	-	(1 534)	-	(3 498)	-	(652)	(9.7%)	135.5%
Net Increase/(Decrease) in cash held	20 268	(12 300)	29 068	143.4%	15 207	75.0%	9 523	(77.4%)	(24 680)	200.7%	29 119	(236.7%)	(19 756)	57.5%	24.9%
Cash/cash equivalents at the year begin:	41 323	35 039	35 081	84.9%	64 149	155.2%	79 357	226.5%	88 880	253.7%	35 081	100.1%	60 796	100.0%	46.2%
Cash/cash equivalents at the year end:	61 591	22 740	64 149	104.2%	79 357	128.8%	88 880	390.9%	64 200	282.3%	64 200	282.3%	41 041	115.5%	56.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	717	5.1%	787	5.6%	556	4.0%	11 870	85.2%	13 930	100.0%	-	-	-	-
Total By Income Source	717	5.1%	787	5.6%	556	4.0%	11 870	85.2%	13 930	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	461	13.1%	557	15.8%	306	8.7%	2 194	62.3%	3 519	25.3%	-	-	-	-
Commercial	202	2.8%	147	2.1%	126	1.8%	6 673	93.4%	7 148	51.3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	1.7%	82	2.5%	124	3.8%	3 003	92.0%	3 263	23.4%	-	-	-	-
Total By Customer Group	717	5.1%	787	5.6%	556	4.0%	11 870	85.2%	13 930	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	473	50.7%	(774)	(83.0%)	(429)	(46.0%)	1 664	178.3%	933	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	473	50.7%	(774)	(83.0%)	(429)	(46.0%)	1 664	178.3%	933	100.0%

Contact Details

Municipal Manager	BR Ngubane(Acting)	032 481 4500
Financial Manager	G S Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	653 874	581 104	160 567	24.6%	159 338	24.4%	136 905	23.6%	61 258	10.5%	518 068	89.2%	33 913	98.7%	80.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	157 198	115 204	26 021	16.6%	23 632	15.0%	24 319	21.1%	23 532	20.4%	97 504	84.6%	18 006	94.5%	30.7%
Service charges - sanitation revenue	106 988	57 588	10 810	10.1%	12 835	12.0%	13 486	23.4%	13 436	23.3%	50 568	87.8%	4 570	96.1%	194.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	5 473	6 118	1 147	21.0%	729	13.3%	323	5.3%	3 220	52.6%	5 420	88.6%	2 476	150.0%	30.1%
Rental of facilities and equipment	293	293	11	3.7%	114	39.0%	0	.2%	2	.6%	128	43.5%	-	-	(100.0%)
Interest earned - external investments	10 564	4 132	1 083	10.2%	990	9.4%	502	12.1%	1 079	26.1%	3 653	88.4%	1 379	155.6%	(21.8%)
Interest earned - outstanding debtors	17 755	17 755	3 279	18.5%	3 386	19.1%	3 742	21.1%	3 987	22.5%	14 393	81.1%	2 828	88.0%	41.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 207	1 207	362	30.0%	-	-	725	60.0%	-	-	1 087	90.1%	362	72.2%	(100.0%)
Transfers recognised - operational	332 550	358 674	117 297	35.3%	113 550	34.1%	90 567	25.3%	15 136	4.2%	336 549	93.8%	1 913	109.2%	691.3%
Other own revenue	21 845	20 134	557	2.5%	4 102	18.8%	3 241	16.1%	866	4.3%	8 766	43.5%	2 379	45.9%	(63.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 487	635 567	141 643	26.0%	152 452	27.9%	130 666	20.6%	139 204	21.9%	563 965	88.7%	101 900	91.9%	36.6%
Employee related costs	165 654	168 806	38 757	23.4%	48 508	29.3%	35 338	20.9%	34 112	20.2%	156 715	92.8%	31 894	96.0%	7.0%
Remuneration of councillors	8 089	8 089	1 761	21.8%	2 045	25.3%	1 803	22.3%	3 203	39.6%	8 813	108.9%	1 742	92.2%	83.9%
Debt impairment	55 977	44 122	13 994	25.0%	13 994	25.0%	5 103	11.6%	11 030	25.0%	44 122	100.0%	4 136	100.0%	166.7%
Depreciation and asset impairment	26 927	48 960	14 771	54.9%	5 667	21.0%	21 700	44.3%	3 102	6.3%	45 240	92.4%	5 998	76.0%	(48.3%)
Finance charges	11 729	11 729	3 412	29.1%	811	6.9%	5 036	42.9%	788	6.7%	10 046	85.7%	885	86.6%	(11.0%)
Bulk purchases	40 928	78 472	19 662	48.0%	17 499	42.8%	17 880	22.8%	18 666	23.8%	73 706	93.9%	16 254	129.0%	14.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	46 215	78 945	12 126	26.2%	17 690	38.3%	7 053	8.9%	27 872	35.3%	64 741	82.0%	12 399	98.7%	124.8%
Transfers and grants	37 886	42 013	4 141	10.9%	17 705	46.7%	14 279	34.0%	8 274	19.7%	44 399	105.7%	2 328	98.0%	255.5%
Other expenditure	152 083	154 431	33 020	21.7%	28 533	18.8%	22 475	14.6%	32 157	20.8%	116 185	75.2%	26 265	65.4%	22.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	108 387	(54 463)	18 924		6 886		6 239		(77 947)		(45 898)		(67 988)		
Transfers recognised - capital	306 688	342 994	45 051	14.7%	62 363	20.3%	89 676	26.1%	68 593	20.0%	265 683	77.5%	32 008	68.3%	114.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	20 000	20 000	14 633	73.2%	-	-	3 286	16.4%	(4 078)	(20.4%)	13 842	69.2%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	435 075	308 531	78 608		69 249		99 202		(13 431)		233 628		(35 980)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	435 075	308 531	78 608		69 249		99 202		(13 431)		233 628		(35 980)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	435 075	308 531	78 608		69 249		99 202		(13 431)		233 628		(35 980)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	435 075	308 531	78 608		69 249		99 202		(13 431)		233 628		(35 980)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	310 764	334 886	55 926	18.0%	73 843	23.8%	93 297	27.9%	84 258	25.2%	307 323	91.8%	99 874	96.4%	(15.6%)
National Government	190 077	211 999	20 374	10.7%	55 888	29.4%	49 344	23.3%	64 891	30.6%	190 497	89.9%	66 286	101.2%	(2.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 544	17 544	15 799	90.1%	(489)	(2.8%)	2 928	16.7%	(6 381)	(36.4%)	11 857	67.6%	-	-	(100.0%)
Transfers recognised - capital	207 621	229 543	36 173	17.4%	55 400	26.7%	52 272	22.8%	58 510	25.5%	202 354	88.2%	66 286	92.9%	(11.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 196	26 395	2 700	11.2%	7 118	29.4%	10 179	38.6%	7 778	29.5%	27 775	105.2%	17 404	79.8%	(55.3%)
Public contributions and donations	78 947	78 947	17 054	21.6%	11 325	14.3%	30 845	39.1%	17 970	22.8%	77 194	97.8%	16 184	115.9%	11.0%
Capital Expenditure Standard Classification	310 764	334 886	55 926	18.0%	73 843	23.8%	93 297	27.9%	84 258	25.2%	307 323	91.8%	99 874	96.4%	(15.6%)
Governance and Administration	20 160	21 110	1 784	8.9%	4 536	22.5%	7 017	33.2%	7 366	34.9%	20 703	98.1%	10 081	76.5%	(26.9%)
Executive & Council	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 590	13 870	1 753	15.1%	4 042	34.9%	6 452	46.5%	5 671	40.9%	17 919	129.2%	9 180	102.9%	(38.2%)
Corporate Services	8 540	7 210	31	.4%	495	5.8%	564	7.8%	1 695	23.5%	2 785	38.6%	900	30.0%	88.2%
Community and Public Safety	24 415	1 228	-	-	369	1.5%	-	-	1 041	84.8%	1 410	114.8%	1 754	42.4%	(40.7%)
Community & Social Services	75	175	-	-	-	-	-	-	157	89.6%	157	89.6%	1 754	85.9%	(91.1%)
Sport And Recreation	24 340	1 053	-	-	369	1.5%	-	-	884	84.0%	1 253	119.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 860	2 095	355	19.1%	332	17.9%	1 768	84.4%	721	34.4%	3 176	151.6%	905	69.2%	(20.4%)
Planning and Development	-	235	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 860	1 860	355	19.1%	332	17.9%	1 768	95.0%	721	38.8%	3 176	170.8%	905	69.2%	(20.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	264 329	310 453	53 786	20.3%	68 606	26.0%	84 512	27.2%	75 130	24.2%	282 034	90.8%	87 133	100.1%	(13.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	208 320	252 501	34 666	16.6%	54 818	26.3%	73 584	29.1%	67 397	26.7%	230 464	91.3%	73 014	107.8%	(7.7%)
Waste Water Management	56 010	57 952	19 121	34.1%	13 789	24.6%	10 928	18.9%	7 733	13.3%	51 570	89.0%	14 119	69.3%	(45.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	924 174	861 132	210 716	22.8%	165 522	17.9%	306 865	35.6%	44 406	5.2%	727 509	84.5%	45 014	92.7%	(1.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	216 822	135 712	17 568	8.1%	24 677	11.4%	23 161	17.1%	23 461	17.3%	88 868	65.5%	21 393	98.1%	9.7%
Other revenue	23 346	21 634	919	3.9%	2 171	9.3%	4 981	23.0%	(2 490)	(11.5%)	5 582	25.8%	8 388	40.0%	(129.7%)
Government - operating	332 550	359 650	116 226	34.9%	96 823	29.1%	104 685	29.1%	22 743	6.3%	340 477	94.7%	33 278	101.4%	(31.7%)
Government - capital	326 688	326 688	74 920	22.9%	40 759	12.5%	173 536	53.1%	-	-	289 215	88.5%	(19 464)	94.0%	(100.0%)
Interest	24 768	17 448	1 083	4.4%	1 093	4.4%	502	2.9%	691	4.0%	3 368	19.3%	1 418	179.8%	(51.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(475 021)	(540 996)	(125 581)	26.4%	(137 675)	29.0%	(164 604)	30.4%	(47 974)	8.9%	(475 834)	88.0%	(31 220)	88.0%	53.7%
Suppliers and employees	(425 407)	(487 255)	(118 028)	27.7%	(134 817)	31.7%	(153 626)	31.5%	(51 822)	10.6%	(458 293)	94.1%	(15 342)	84.5%	237.8%
Finance charges	(11 729)	(11 729)	(3 412)	29.1%	(191)	1.6%	-	-	-	-	(3 603)	30.7%	(977)	86.5%	(100.0%)
Transfers and grants	(37 886)	(42 013)	(4 141)	10.9%	(2 667)	7.0%	(10 978)	26.1%	3 848	(9.2%)	(13 938)	33.2%	(14 901)	149.1%	(125.8%)
Net Cash from/(used) Operating Activities	449 153	320 135	85 135	19.0%	27 847	6.2%	142 261	44.4%	(3 568)	(1.1%)	251 676	78.6%	13 794	98.7%	(125.9%)
Cash Flow from Investing Activities															
Receipts	(1 476)	(1 476)	(361)	24.5%	(361)	24.5%	(231)	15.7%	(483)	32.7%	(1 437)	97.4%	(357)	-	35.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 476)	(1 476)	(361)	24.5%	(361)	24.5%	(231)	15.7%	(483)	32.7%	(1 437)	97.4%	(357)	-	35.2%
Payments	(310 764)	(334 886)	(55 926)	18.0%	(73 843)	23.8%	(93 425)	27.9%	(69 437)	20.7%	(292 631)	87.4%	(88 876)	92.8%	(21.9%)
Capital assets	(310 764)	(334 886)	(55 926)	18.0%	(73 843)	23.8%	(93 425)	27.9%	(69 437)	20.7%	(292 631)	87.4%	(88 876)	92.8%	(21.9%)
Net Cash from/(used) Investing Activities	(312 240)	(336 362)	(56 287)	18.0%	(74 204)	23.8%	(93 656)	27.8%	(69 920)	20.8%	(294 068)	87.4%	(89 234)	93.3%	(21.6%)
Cash Flow from Financing Activities															
Receipts	(1 391)	(1 391)	-	-	(116)	8.3%	143	(10.2%)	-	-	27	(1.9%)	(2 662)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(1 711)	(1 711)	-	-	(143)	8.3%	143	(8.3%)	-	-	-	-	(2 662)	-	(100.0%)
Increase (decrease) in consumer deposits	320	320	-	-	27	8.3%	-	-	-	-	27	8.3%	-	-	-
Payments	(3 401)	(3 401)	4 366	(128.3%)	(2 783)	81.8%	5 768	(169.6%)	-	-	7 350	(216.1%)	(1 574)	91.8%	(100.0%)
Repayment of borrowing	(3 401)	(3 401)	4 366	(128.3%)	(2 783)	81.8%	5 768	(169.6%)	-	-	7 350	(216.1%)	(1 574)	91.8%	(100.0%)
Net Cash from/(used) Financing Activities	(4 793)	(4 793)	4 366	(91.1%)	(2 899)	60.5%	5 910	(123.3%)	-	-	7 377	(153.9%)	(4 235)	202.0%	(100.0%)
Net Increase/(Decrease) in cash held	132 120	(21 020)	33 214	25.1%	(49 256)	(37.3%)	54 515	(259.4%)	(73 489)	349.6%	(35 016)	166.6%	(79 675)	263.0%	(7.8%)
Cash/cash equivalents at the year begin:	33 581	47 057	44 838	133.5%	78 052	232.4%	28 796	61.2%	83 311	177.0%	44 838	95.3%	124 513	88.4%	(33.1%)
Cash/cash equivalents at the year end:	165 701	26 037	78 052	47.1%	28 796	17.4%	83 311	320.0%	9 823	37.7%	9 823	37.7%	44 838	133.5%	(78.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 262	6.0%	5 352	4.4%	4 025	3.3%	103 972	86.2%	120 611	52.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 625	15.3%	2 572	8.5%	2 120	7.0%	20 911	69.2%	30 227	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 460	3.3%	1 347	3.1%	1 337	3.0%	39 773	90.6%	43 917	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 128	3.4%	927	2.8%	850	2.5%	30 749	91.4%	33 654	14.7%	-	-	-	-
Total By Income Source	14 475	6.3%	10 198	4.5%	8 331	3.6%	195 404	85.6%	228 408	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 546	16.6%	811	8.7%	676	7.2%	6 292	67.5%	9 325	4.1%	-	-	-	-
Commercial	2 944	44.3%	680	10.2%	216	3.3%	2 805	42.2%	6 645	2.9%	-	-	-	-
Households	9 498	4.7%	8 375	4.2%	7 026	3.5%	175 259	87.6%	200 158	87.6%	-	-	-	-
Other	487	4.0%	331	2.7%	413	3.4%	11 048	90.0%	12 279	5.4%	-	-	-	-
Total By Customer Group	14 475	6.3%	10 198	4.5%	8 331	3.6%	195 404	85.6%	228 408	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 827	100.0%	-	-	-	-	-	-	1 827	1.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 794	100.0%	-	-	-	-	-	-	2 794	2.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82 555	80.3%	15 285	14.9%	4 765	4.6%	241	.2%	102 847	95.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	87 176	81.1%	15 285	14.2%	4 765	4.4%	241	.2%	107 467	100.0%

Contact Details

Municipal Manager	Mr N G Kumalo - Acting MM	032 437 9501
Financial Manager	Ms Nosipho Mba	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INGWE (KZN431)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	81 640	82 698	33 515	41.1%	24 694	30.2%	21 198	25.6%	11 169	13.5%	90 576	109.5%	3 320	92.1%	236.4%
Property rates	5 500	5 500	4 943	89.9%	(1)	-	(9)	(.2%)	3	.1%	4 937	89.8%	530	111.2%	(99.4%)
Property rates - penalties and collection charges	6	-	(0)	(3.1%)	(54)	(905.5%)	-	-	219	-	165	-	253	-	(13.4%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	200	142	-	150	-	141	70.7%	148	74.0%	582	291.1%	134	117.8%	10.3%
Rental of facilities and equipment	293	323	75	25.8%	69	23.6%	75	23.1%	61	18.9%	280	86.7%	77	102.0%	(20.8%)
Interest earned - external investments	4 000	4 000	876	21.9%	1 046	26.2%	795	19.9%	1 184	29.6%	3 901	97.5%	947	98.7%	24.9%
Interest earned - outstanding debtors	114	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	300	153	51.1%	47	15.8%	298	99.4%	112	37.5%	611	203.7%	34	93.3%	227.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 746	70 746	27 171	38.4%	23 372	33.0%	19 809	28.0%	6 618	9.4%	76 969	108.8%	1 202	93.5%	450.5%
Other own revenue	331	1 529	155	46.7%	64	19.5%	89	5.8%	2 885	188.7%	3 193	208.8%	43	16.3%	6 671.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	(62)	-	(62)	-	99	-	(163.1%)
Operating Expenditure	83 569	83 713	19 015	22.8%	21 799	26.1%	16 382	19.6%	27 646	33.0%	84 843	101.3%	30 753	110.5%	(10.1%)
Employee related costs	31 020	29 094	6 490	20.9%	7 606	24.5%	7 054	24.2%	6 425	22.1%	27 574	94.8%	7 452	99.3%	(13.8%)
Remuneration of councillors	6 728	6 728	1 626	24.2%	1 595	23.7%	1 556	23.1%	1 925	28.6%	6 703	99.6%	1 622	100.9%	18.7%
Debt impairment	1 942	442	-	-	-	-	-	-	2 236	505.8%	2 236	505.8%	-	-	(100.0%)
Depreciation and asset impairment	5 975	6 099	2 051	34.3%	2 163	36.2%	2 172	35.6%	1 576	25.8%	7 962	130.5%	4 199	170.3%	(62.5%)
Finance charges	361	361	93	25.7%	95	26.4%	138	38.1%	140	38.8%	466	129.0%	83	97.6%	69.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 068	4 142	1 288	31.7%	516	12.7%	416	10.0%	836	20.2%	3 057	73.8%	1 379	80.3%	(39.3%)
Transfers and grants	1 300	700	122	9.4%	153	11.7%	256	36.5%	333	47.6%	863	123.2%	123	30.0%	170.3%
Other expenditure	30 175	36 147	7 347	24.3%	9 671	32.0%	4 791	13.3%	14 175	39.2%	35 984	99.5%	15 896	122.3%	(10.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 929)	(1 015)	14 500		2 895		4 816		(16 477)		5 734		(27 434)		
Transfers recognised - capital	28 647	35 172	2 188	7.6%	10 544	36.8%	3 846	10.9%	12 743	36.2%	29 322	83.4%	9 037	140.0%	41.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 718	34 157	16 688		13 440		8 662		(3 734)		35 056		(18 397)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 718	34 157	16 688		13 440		8 662		(3 734)		35 056		(18 397)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 718	34 157	16 688		13 440		8 662		(3 734)		35 056		(18 397)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 718	34 157	16 688		13 440		8 662		(3 734)		35 056		(18 397)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	68 296	64 979	1 720	2.5%	8 500	12.4%	3 472	5.3%	12 568	19.3%	26 260	40.4%	21 539	62.0%	(41.6%)
National Government	28 497	28 497	180	.6%	5 251	18.4%	2 758	9.7%	8 300	29.1%	16 488	57.9%	8 525	125.4%	(2.6%)
Provincial Government	150	6 675	245	163.4%	303	201.8%	-	-	-	-	548	8.2%	-	209.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 647	35 172	425	1.5%	5 554	19.4%	2 758	7.8%	8 300	23.6%	17 036	48.4%	8 525	131.2%	(2.6%)
Borrowing	-	552	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 649	29 255	1 295	3.3%	2 946	7.4%	714	2.4%	4 268	14.6%	9 224	31.5%	13 014	38.8%	(67.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 296	64 979	1 720	2.5%	8 500	12.4%	3 472	5.3%	12 568	19.3%	26 260	40.4%	21 539	62.0%	(41.6%)
Governance and Administration	1 430	988	43	3.0%	283	19.8%	141	14.2%	63	6.4%	529	53.6%	84	(.7%)	(24.8%)
Executive & Council	70	70	2	2.5%	2	2.9%	17	24.3%	6	7.9%	26	37.6%	-	-	(100.0%)
Budget & Treasury Office	480	366	21	4.4%	20	4.2%	24	6.5%	4	1.1%	69	18.9%	-	36.6%	(100.0%)
Corporate Services	880	552	20	2.3%	260	29.6%	100	18.1%	53	9.7%	434	78.6%	84	.6%	(36.1%)
Community and Public Safety	5 842	808	20	.3%	119	2.0%	-	-	24	3.0%	163	20.2%	-	9.4%	(100.0%)
Community & Social Services	5 842	808	20	.3%	119	2.0%	-	-	24	3.0%	163	20.2%	-	9.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 024	63 184	1 657	2.7%	8 098	13.3%	3 331	5.3%	12 482	19.8%	25 568	40.5%	21 455	39.6%	(41.8%)
Planning and Development	61 024	63 184	1 657	2.7%	8 098	13.3%	3 331	5.3%	12 482	19.8%	25 568	40.5%	21 455	39.6%	(41.8%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	107 388	115 097	40 428	37.6%	32 820	30.6%	45 481	39.5%	3 047	2.6%	121 775	105.8%	2 918	113.7%	4.4%
Property rates, penalties and collection charges	3 302	3 710	1 092	33.1%	1 535	46.5%	619	16.7%	284	7.6%	3 530	95.1%	519	126.5%	(45.3%)
Service charges	252	110	52	20.7%	46	18.3%	71	64.9%	52	46.9%	221	201.3%	128	88.0%	(59.6%)
Other revenue	582	1 259	1 458	250.5%	3 381	580.9%	2 315	183.9%	1 406	111.6%	8 560	679.9%	1 387	2 386.6%	1.3%
Government - operating	70 755	70 746	34 851	49.3%	23 011	32.5%	36 381	51.4%	56	.1%	94 299	133.3%	-	133.5%	(100.0%)
Government - capital	28 497	35 172	2 032	7.1%	3 800	13.3%	5 300	15.1%	150	.4%	11 282	32.1%	-	5.5%	(100.0%)
Interest	4 000	4 100	943	23.6%	1 046	26.2%	795	19.4%	1 100	26.8%	3 884	94.7%	884	96.8%	24.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 198)	(77 399)	(22 684)	31.4%	(22 722)	31.5%	(18 000)	23.3%	(24 089)	31.1%	(87 495)	113.0%	(34 766)	172.4%	(30.7%)
Suppliers and employees	(71 338)	(76 338)	(22 470)	31.5%	(22 474)	31.5%	(17 607)	23.1%	(23 696)	31.0%	(86 248)	113.0%	(34 591)	173.3%	(31.5%)
Finance charges	(360)	(361)	(93)	25.7%	(95)	26.4%	(138)	38.1%	(140)	38.8%	(466)	129.0%	(84)	231.1%	67.7%
Transfers and grants	(500)	(700)	(122)	24.3%	(153)	30.5%	(256)	36.5%	(252)	36.0%	(782)	111.7%	(91)	47.0%	176.0%
Net Cash from/(used) Operating Activities	35 190	37 698	17 744	50.4%	10 097	28.7%	27 481	72.9%	(21 042)	(55.8%)	34 280	90.9%	(31 848)	(15.4%)	(33.9%)
Cash Flow from Investing Activities															
Receipts	49 306	19 483	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	49 306	19 483	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 296)	(64 978)	(2 721)	4.0%	(9 301)	13.6%	(4 472)	6.9%	(13 209)	20.3%	(29 702)	45.7%	(5 794)	10.9%	128.0%
Capital assets	(68 296)	(64 978)	(2 721)	4.0%	(9 301)	13.6%	(4 472)	6.9%	(13 209)	20.3%	(29 702)	45.7%	(5 794)	10.9%	128.0%
Net Cash from/(used) Investing Activities	(18 990)	(45 496)	(2 721)	14.3%	(9 301)	49.0%	(4 472)	9.8%	(13 209)	29.0%	(29 702)	65.3%	(5 794)	27.1%	128.0%
Cash Flow from Financing Activities															
Receipts	-	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(361)	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 839	(6 098)	15 023	94.8%	797	5.0%	23 009	(377.3%)	(34 250)	561.7%	4 578	(75.1%)	(37 643)	35.5%	(9.0%)
Cash/cash equivalents at the year begin:	77 244	52 420	52 421	67.9%	67 443	87.3%	68 240	130.2%	91 249	174.1%	52 421	100.0%	23 081	-	295.3%
Cash/cash equivalents at the year end:	93 083	46 322	67 443	72.5%	68 240	73.3%	91 249	197.0%	56 999	123.0%	56 999	123.0%	(14 562)	(54.4%)	(491.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	12	.1%	-	-	7 966	99.9%	7 978	81.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57	4.0%	49	3.4%	48	3.3%	1 287	89.3%	1 441	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	4.3%	14	4.3%	10	3.0%	285	88.4%	322	3.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	15	100.0%	15	.2%	-	-	-	-
Total By Income Source	71	.7%	75	.8%	58	.6%	9 553	97.9%	9 757	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	46	.9%	46	.9%	42	.8%	4 927	97.4%	5 060	51.9%	-	-	-	-
Commercial	6	.6%	4	.4%	3	.3%	992	98.7%	1 004	10.3%	-	-	-	-
Households	20	1.4%	16	1.1%	12	.9%	1 345	96.6%	1 393	14.3%	-	-	-	-
Other	-	-	9	.4%	-	-	2 290	99.6%	2 299	23.6%	-	-	-	-
Total By Customer Group	71	.7%	75	.8%	58	.6%	9 553	97.9%	9 757	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	N C Vezi	039 833 1038
Financial Manager	R Mabi (Deputy)	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWA SANI (KZN432)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	40 018	43 650	10 321	25.8%	16 409	41.0%	7 896	18.1%	3 777	8.7%	38 404	88.0%	19 694	129.1%	(80.8%)
Property rates	13 483	13 630	1 776	13.2%	4 158	30.8%	5 091	37.4%	1 945	14.3%	12 971	95.2%	3 576	101.6%	(45.6%)
Property rates - penalties and collection charges	1 070	929	182	17.0%	262	24.5%	262	28.2%	294	31.6%	1 000	107.7%	1 912	655.4%	(84.6%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 164	2 257	391	18.1%	437	20.2%	999	44.3%	419	18.5%	2 246	99.5%	-	48.5%	(100.0%)
Service charges - other	-	-	-	-	209	-	-	-	-	-	209	-	-	-	-
Rental of facilities and equipment	353	320	259	73.3%	(99)	(28.0%)	161	50.2%	22	6.9%	343	106.9%	105	91.0%	(79.0%)
Interest earned - external investments	1 541	1 176	276	17.9%	312	20.2%	286	24.3%	104	8.9%	978	83.2%	458	163.5%	(77.2%)
Interest earned - outstanding debtors	-	188	38	-	56	-	45	24.1%	45	23.8%	184	97.8%	54	92.3%	(18.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	107	118	10	9.5%	7	6.8%	36	30.4%	6	4.7%	59	49.9%	1	268.2%	633.3%
Licences and permits	741	454	41	5.5%	101	13.6%	76	16.8%	61	13.5%	279	61.5%	-	10.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	18 253	18 253	6 974	38.2%	11 243	61.6%	806	4.4%	847	4.6%	19 869	108.9%	12 658	205.1%	(93.3%)
Other own revenue	2 306	6 326	374	16.2%	(276)	(12.0%)	134	2.1%	35	.6%	267	4.2%	930	18.1%	(96.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	40 006	43 638	11 999	30.0%	14 119	35.3%	8 200	18.8%	11 148	25.5%	45 465	104.2%	12 903	104.7%	(13.6%)
Employee related costs	18 707	18 338	3 932	21.0%	(413)	(2.2%)	(3 294)	(18.0%)	17 043	92.9%	17 268	94.2%	3 749	84.8%	354.6%
Remuneration of councillors	1 541	1 691	390	25.3%	(130)	(8.5%)	(651)	(38.5%)	2 092	123.7%	1 702	100.6%	465	100.0%	349.7%
Debt impairment	-	-	-	-	-	-	(2)	-	2 830	-	2 828	-	396	198.0%	614.8%
Depreciation and asset impairment	2 078	2 237	-	-	-	-	(1 699)	(76.0%)	8 309	371.5%	6 610	295.5%	1 040	53.1%	699.1%
Finance charges	160	160	30	18.7%	(81)	(50.4%)	(147)	(91.6%)	362	226.1%	165	102.8%	191	109.1%	89.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 733	10 078	1 431	18.5%	(289)	(3.7%)	(2 385)	(23.7%)	5 537	54.9%	4 294	42.6%	288	45.0%	1 822.9%
Transfers and grants	559	228	46	8.2%	(13)	(2.4%)	(208)	(91.4%)	354	155.4%	178	78.3%	-	-	(100.0%)
Other expenditure	9 227	10 906	6 170	66.9%	15 045	163.1%	16 586	152.1%	(25 380)	(232.7%)	12 420	113.9%	6 774	177.0%	(474.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12	12	(1 678)		2 291		(303)		(7 370)		(7 061)		6 791		
Transfers recognised - capital	7 478	-	887	11.9%	2 946	39.4%	1 257	-	2 389	-	7 478	-	4 436	73.5%	(46.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 490	12	(791)		5 236		953		(4 982)		416		11 227		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 490	12	(791)		5 236		953		(4 982)		416		11 227		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 490	12	(791)		5 236		953		(4 982)		416		11 227		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 490	12	(791)		5 236		953		(4 982)		416		11 227		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	10 863	11 442	2 965	27.3%	(355)	(3.3%)	2 288	20.0%	3 480	30.4%	8 378	73.2%	9 026	111.9%	(61.4%)
National Government	7 478	8 534	2 730	36.5%	(999)	(13.4%)	2 166	25.4%	3 580	41.9%	7 478	87.6%	7 371	100.0%	(51.4%)
Provincial Government	-	-	-	-	426	-	-	-	(426)	-	(0)	-	(516)	-	(17.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 478	8 534	2 730	36.5%	(573)	(7.7%)	2 166	25.4%	3 154	37.0%	7 477	87.6%	6 855	100.0%	(54.0%)
Borrowing	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 892	2 908	234	8.1%	218	7.5%	122	4.2%	327	11.2%	901	31.0%	2 171	184.8%	(85.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 863	11 442	2 965	27.3%	(355)	(3.3%)	2 288	20.0%	3 480	30.4%	8 378	73.2%	9 026	111.9%	(61.4%)
Governance and Administration	895	539	-	-	38	4.3%	48	8.9%	645	119.6%	731	135.7%	482	101.3%	33.7%
Executive & Council	501	41	-	-	7	1.3%	1	2.4%	304	746.9%	311	765.5%	48	53.9%	528.3%
Budget & Treasury Office	269	429	-	-	32	11.8%	41	9.6%	319	74.3%	392	91.3%	243	103.4%	31.2%
Corporate Services	125	69	-	-	-	-	6	8.7%	22	31.9%	28	40.6%	191	140.7%	(88.4%)
Community and Public Safety	5 247	5 646	2 579	49.1%	392	7.5%	1 017	18.0%	875	15.5%	4 863	86.1%	2 057	165.8%	(57.5%)
Community & Social Services	4 927	5 276	2 579	52.3%	392	8.0%	1 017	19.3%	498	9.4%	4 486	85.0%	2 064	165.8%	(75.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	320	370	-	-	-	-	-	-	377	101.9%	377	101.9%	(7)	-	(5 829.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 456	5 254	386	8.7%	(786)	(17.6%)	1 223	23.3%	1 961	37.3%	2 784	53.0%	6 487	100.3%	(69.8%)
Planning and Development	91	5 224	18	19.3%	-	-	-	-	1 961	37.5%	1 979	37.9%	9	-	21 815.6%
Road Transport	4 365	30	368	8.4%	(786)	(18.0%)	1 223	4 076.2%	-	-	805	2 684.0%	6 478	100.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	46 388	50 061	34 508	74.4%	20 250	43.7%	12 766	25.5%	4 909	9.8%	72 434	144.7%	13 151	115.4%	(62.7%)
Property rates, penalties and collection charges	13 825	13 831	1 627	11.8%	2 835	20.5%	2 705	19.6%	2 926	21.2%	10 094	73.0%	5 151	97.6%	(43.2%)
Service charges	2 056	2 144	219	10.7%	526	25.6%	564	26.3%	504	23.5%	1 813	84.6%	506	89.0%	(.3%)
Other revenue	3 236	7 001	15 475	478.3%	9 872	305.1%	2 308	33.0%	1 043	14.9%	28 698	409.9%	1 678	43.6%	(37.8%)
Government - operating	18 253	18 253	12 286	67.3%	6 717	36.8%	4 015	22.0%	150	.8%	23 167	126.9%	4 873	172.7%	(96.9%)
Government - capital	7 478	7 478	4 590	61.4%	-	-	2 888	38.6%	-	-	7 478	100.0%	-	100.0%	-
Interest	1 541	1 354	311	20.2%	302	19.6%	286	21.1%	286	21.1%	1 184	87.5%	944	297.4%	(69.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 350)	(41 399)	(26 430)	67.2%	(20 832)	52.9%	(9 664)	23.3%	(10 529)	25.4%	(67 456)	162.9%	(10 795)	115.5%	(2.5%)
Suppliers and employees	(39 189)	(41 011)	(26 430)	67.4%	(20 832)	53.2%	(9 664)	23.6%	(10 529)	25.7%	(67 456)	164.5%	(10 791)	115.9%	(2.4%)
Finance charges	(160)	(160)	-	-	-	-	-	-	-	-	-	-	(4)	26.2%	(100.0%)
Transfers and grants	-	(228)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 039	8 662	8 078	114.8%	(581)	(8.3%)	3 102	35.8%	(5 620)	(64.9%)	4 979	57.5%	2 356	115.2%	(338.6%)
Cash Flow from Investing Activities															
Receipts	101	22 665	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	22 665	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 863)	(11 443)	(2 947)	27.1%	(3 423)	31.5%	(1 759)	15.4%	(3 560)	31.1%	(11 689)	102.1%	(4 328)	101.5%	(17.7%)
Capital assets	(10 863)	(11 443)	(2 947)	27.1%	(3 423)	31.5%	(1 759)	15.4%	(3 560)	31.1%	(11 689)	102.1%	(4 328)	101.5%	(17.7%)
Net Cash from/(used) Investing Activities	(10 762)	11 222	(2 947)	27.4%	(3 423)	31.8%	(1 759)	(15.7%)	(3 560)	(31.7%)	(11 689)	(104.2%)	(4 328)	101.5%	(17.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 993)	(1 086)	(219)	11.0%	(220)	11.1%	-	-	(219)	20.2%	(658)	60.6%	-	104.8%	(100.0%)
Repayment of borrowing	(1 993)	(1 086)	(219)	11.0%	(220)	11.1%	-	-	(219)	20.2%	(658)	60.6%	-	104.8%	(100.0%)
Net Cash from/(used) Financing Activities	(1 993)	(1 086)	(219)	11.0%	(220)	11.1%	-	-	(219)	20.2%	(658)	60.6%	-	104.8%	(100.0%)
Net Increase/(Decrease) in cash held	(5 716)	18 798	4 912	(85.9%)	(4 224)	73.9%	1 343	7.1%	(9 400)	(50.0%)	(7 369)	(39.2%)	(1 973)	207.9%	376.5%
Cash/cash equivalents at the year begin:	28 812	6 247	26 283	91.2%	31 195	108.3%	26 971	431.7%	28 314	453.2%	26 283	420.7%	5 870	12.0%	382.4%
Cash/cash equivalents at the year end:	23 095	25 045	31 195	135.1%	26 971	116.8%	28 314	113.1%	18 915	75.5%	18 915	75.5%	3 897	62.4%	385.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(8)	(.1%)	2 541	21.4%	310	2.6%	9 057	76.1%	11 901	89.2%	-	-	9 000	75.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5	.3%	120	8.6%	69	4.9%	1 201	86.2%	1 394	10.4%	-	-	1 055	75.0%
Receivables from Exchange Transactions - Property Rental Debtors	(58)	(108.1%)	9	16.6%	9	16.2%	94	175.2%	54	.4%	-	-	41	75.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(61)	(.5%)	2 670	20.0%	387	2.9%	10 353	77.6%	13 349	100.0%	-	-	10 096	75.0%
Debtors Age Analysis By Customer Group														
Organs of State	(357)	219.7%	15	(9.0%)	14	(8.7%)	166	(102.0%)	(163)	(1.2%)	-	-	4 172	(2 565.0%)
Commercial	(288)	(5.8%)	2 220	44.5%	94	1.9%	2 962	59.4%	4 988	37.4%	-	-	449	9.0%
Households	(437)	(8.2%)	304	5.7%	187	3.5%	5 311	99.0%	5 365	40.2%	-	-	1 572	29.0%
Other	1 022	32.3%	131	4.2%	92	2.9%	1 915	60.6%	3 159	23.7%	-	-	3 902	123.0%
Total By Customer Group	(61)	(.5%)	2 670	20.0%	387	2.9%	10 353	77.6%	13 349	100.0%	-	-	10 096	75.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 801	100.0%	-	-	-	-	-	-	2 801	97.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	64	100.0%	-	-	-	-	-	-	64	2.2%
Total	2 866	100.0%	-	-	-	-	-	-	2 866	100.0%

Contact Details

Municipal Manager	Ms NC James	033 702 1060
Financial Manager	Mr Tando Mkwetsu	033 702 1060

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	259 001	268 897	113 533	43.8%	54 700	21.1%	50 757	18.9%	38 937	14.5%	257 928	95.9%	39 287	92.8%	(.9%)
Property rates	88 435	88 435	59 814	67.6%	9 816	11.1%	9 698	11.0%	8 921	10.1%	88 248	99.8%	10 211	102.3%	(12.6%)
Property rates - penalties and collection charges	1 910	-	568	29.7%	639	33.5%	212	-	-	-	1 419	-	496	142.5%	(100.0%)
Service charges - electricity revenue	95 711	95 711	26 308	27.5%	21 306	22.3%	20 008	20.9%	20 548	21.5%	88 171	92.1%	21 206	97.5%	(3.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 074	13 957	4 138	41.1%	3 652	36.3%	3 630	26.0%	3 493	25.0%	14 913	106.9%	2 631	112.4%	32.8%
Service charges - other	1 149	1 149	280	24.4%	214	18.6%	167	14.5%	267	23.3%	928	80.8%	549	64.2%	(51.3%)
Rental of facilities and equipment	738	798	133	18.0%	327	44.4%	176	22.1%	167	20.9%	803	100.7%	553	135.4%	(69.8%)
Interest earned - external investments	1 090	2 290	108	9.9%	363	33.3%	729	31.8%	754	32.9%	1 954	85.3%	156	94.1%	383.1%
Interest earned - outstanding debtors	-	3 241	-	-	-	-	458	14.1%	770	23.8%	1 228	37.9%	-	214.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	201	1 133	102	50.9%	154	76.6%	183	16.2%	247	21.8%	687	60.6%	183	102.8%	34.5%
Licences and permits	3 307	3 307	964	29.2%	771	23.3%	935	28.3%	802	24.2%	3 472	105.0%	877	90.4%	(8.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 676	54 676	18 848	35.1%	16 818	31.3%	13 813	25.3%	1 994	3.6%	51 472	94.1%	1 148	54.3%	73.6%
Other own revenue	2 711	4 201	2 270	83.7%	640	23.6%	748	17.8%	975	23.2%	4 633	110.3%	1 277	536.4%	(23.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	271 697	272 638	73 609	27.1%	58 443	21.5%	55 629	20.4%	62 986	23.1%	250 666	91.9%	63 855	90.6%	(1.4%)
Employee related costs	84 514	84 847	22 079	26.1%	21 090	25.0%	19 973	23.5%	22 430	26.4%	85 571	100.9%	20 668	103.1%	8.5%
Remuneration of councillors	5 087	5 709	1 172	23.0%	1 168	23.0%	1 164	20.4%	1 007	17.6%	4 511	79.0%	865	89.7%	16.3%
Debt impairment	15 000	13 000	2 755	18.4%	736	4.9%	9	.1%	120	.9%	3 620	27.8%	400	16.7%	(70.0%)
Depreciation and asset impairment	42 000	42 000	9 866	23.5%	9 659	23.0%	9 725	23.2%	9 567	22.8%	38 817	92.4%	16 245	66.1%	(41.1%)
Finance charges	1 053	2 579	205	19.5%	754	71.6%	573	22.2%	(160)	(6.2%)	1 371	53.2%	595	53.3%	(127.0%)
Bulk purchases	75 642	75 642	26 107	34.5%	14 380	19.0%	13 290	17.6%	14 702	19.4%	68 479	90.5%	14 017	98.6%	4.9%
Other Materials	-	1 290	-	-	-	-	68	5.2%	-	-	68	5.2%	425	-	(100.0%)
Contracted services	15 953	21 963	3 727	23.4%	4 784	30.0%	3 041	13.8%	6 646	30.3%	18 198	82.9%	3 493	79.5%	90.2%
Transfers and grants	5 000	3 433	77	1.5%	116	2.3%	4 028	117.3%	247	7.2%	4 469	130.2%	272	41.9%	(9.2%)
Other expenditure	27 447	22 175	7 621	27.8%	5 756	21.0%	3 758	16.9%	8 428	38.0%	25 563	115.3%	6 828	119.3%	23.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	47	-	(100.0%)
Surplus/(Deficit)	(12 696)	(3 741)	39 924		(3 743)		(4 872)		(24 049)		7 261		(24 569)		
Transfers recognised - capital	48 545	48 545	6 213	12.8%	16 341	33.7%	5 266	10.8%	18 827	38.8%	46 647	96.1%	4 408	14.9%	327.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 849	44 804	46 137		12 599		395		(5 222)		53 908		(20 161)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 849	44 804	46 137		12 599		395		(5 222)		53 908		(20 161)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 849	44 804	46 137		12 599		395		(5 222)		53 908		(20 161)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 849	44 804	46 137		12 599		395		(5 222)		53 908		(20 161)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	64 632	60 057	10 328	16.0%	16 351	25.3%	9 703	16.2%	17 190	28.6%	53 572	89.2%	18 568	64.8%	(7.4%)
National Government	21 545	21 545	1 535	7.1%	4 442	20.6%	1 897	8.8%	7 507	34.8%	15 382	71.4%	5 202	62.5%	44.3%
Provincial Government	27 000	27 000	8 004	29.6%	4 323	16.0%	6 571	24.3%	7 609	28.2%	26 506	98.2%	8 873	50.6%	(14.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 545	48 545	9 540	19.7%	8 764	18.1%	8 468	17.4%	15 116	31.1%	41 889	86.3%	14 075	55.2%	7.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 087	11 512	788	4.9%	5 046	31.4%	1 236	10.7%	2 074	18.0%	9 143	79.4%	4 493	99.2%	(53.8%)
Public contributions and donations	-	-	-	-	2 540	-	-	-	-	-	2 540	-	-	-	-
Capital Expenditure Standard Classification	64 632	60 057	10 328	16.0%	16 351	25.3%	9 703	16.2%	17 190	28.6%	53 572	89.2%	18 568	64.8%	(7.4%)
Governance and Administration	19 015	19 167	3 025	15.9%	7 199	37.9%	6 571	34.3%	7 833	40.9%	24 627	128.5%	8 875	57.4%	(11.7%)
Executive & Council	19 000	19 000	3 025	15.9%	7 199	37.9%	6 571	34.6%	7 609	40.0%	24 403	128.4%	8 873	57.4%	(14.2%)
Budget & Treasury Office	15	-	-	-	-	-	-	-	224	-	224	-	1	83.1%	16 942.1%
Corporate Services	-	167	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	100	-	-	8	8.5%	-	-	-	-	8	8.5%	-	-	-
Community & Social Services	100	100	-	-	8	8.5%	-	-	-	-	8	8.5%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 517	35 789	7 302	18.0%	8 633	21.3%	2 428	6.8%	8 935	25.0%	27 298	76.3%	9 670	67.1%	(7.6%)
Planning and Development	-	-	5 127	-	-	-	-	-	661	-	5 788	-	-	-	(100.0%)
Road Transport	40 517	35 789	2 175	5.4%	8 633	21.3%	2 428	6.8%	8 275	23.1%	21 511	60.1%	9 670	67.1%	(14.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	2	-	511	10.2%	705	14.1%	422	8.4%	1 639	32.8%	23	92.7%	1 718.5%
Electricity	5 000	5 000	2	-	511	10.2%	705	14.1%	422	8.4%	1 639	32.8%	23	92.7%	1 718.5%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	279 820	317 442	79 612	28.5%	115 126	41.1%	62 046	19.5%	58 094	18.3%	314 878	99.2%	38 375	95.1%	51.4%
Property rates, penalties and collection charges	77 592	88 435	14 700	18.9%	43 416	56.0%	9 080	10.3%	9 595	10.8%	76 791	86.8%	3 391	78.2%	183.0%
Service charges	91 963	110 816	23 382	25.4%	25 199	27.4%	21 359	19.3%	22 420	20.2%	92 360	83.3%	8 273	71.4%	171.0%
Other revenue	6 955	9 439	6 998	100.6%	7 648	110.0%	10 926	115.8%	8 323	88.2%	33 895	359.1%	2 623	464.0%	217.3%
Government - operating	53 676	54 676	21 512	40.1%	20 252	37.7%	12 896	23.6%	6 670	12.2%	61 330	112.2%	3 667	120.7%	81.9%
Government - capital	48 545	48 545	12 757	26.3%	18 194	37.5%	7 460	15.4%	10 882	22.4%	49 292	101.5%	20 311	90.7%	(46.4%)
Interest	1 090	5 531	264	24.2%	418	38.3%	324	5.9%	204	3.7%	1 210	21.9%	110	479.3%	85.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Payments	(208 251)	(214 572)	(69 075)	33.2%	(54 437)	26.1%	(52 461)	24.4%	(53 108)	24.8%	(229 081)	106.8%	(18 559)	102.1%	186.2%
Suppliers and employees	(207 198)	(206 992)	(69 075)	33.3%	(54 437)	26.3%	(52 461)	25.3%	(53 108)	25.7%	(229 081)	110.7%	(18 559)	103.1%	186.2%
Finance charges	(1 053)	(2 580)	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Transfers and grants	-	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 569	102 870	10 537	14.7%	60 689	84.8%	9 584	9.3%	4 986	4.8%	85 797	83.4%	19 816	73.3%	(74.8%)
Cash Flow from Investing Activities															
Receipts	-	-	2 981	-	(42 663)	-	5 242	-	3 931	-	(30 509)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	2 981	-	-	-	5 242	-	-	-	8 223	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(42 663)	-	-	-	3 931	-	(38 732)	-	-	-	(100.0%)
Payments	(64 632)	(60 057)	(14 894)	23.0%	(13 759)	21.3%	(10 942)	18.2%	(19 882)	33.1%	(59 478)	99.0%	(11 712)	53.8%	69.8%
Capital assets	(64 632)	(60 057)	(14 894)	23.0%	(13 759)	21.3%	(10 942)	18.2%	(19 882)	33.1%	(59 478)	99.0%	(11 712)	53.8%	69.8%
Net Cash from/(used) Investing Activities	(64 632)	(60 057)	(11 913)	18.4%	(56 422)	87.3%	(5 700)	9.5%	(15 951)	26.6%	(89 987)	149.8%	(11 712)	53.8%	36.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 800)	(3 016)	-	-	-	-	-	-	-	-	-	-	(522)	49.6%	(100.0%)
Repayment of borrowing	(2 800)	(3 016)	-	-	-	-	-	-	-	-	-	-	(522)	49.6%	(100.0%)
Net Cash from/(used) Financing Activities	(2 800)	(3 016)	-	-	-	-	-	-	-	-	-	-	(522)	68.6%	(100.0%)
Net Increase/(Decrease) in cash held	4 137	39 797	(1 376)	(33.3%)	4 267	103.1%	3 884	9.8%	(10 965)	(27.6%)	(4 190)	(10.5%)	7 582	343.9%	(244.6%)
Cash/cash equivalents at the year begin:	3 830	13 523	4 163	108.7%	2 787	72.8%	7 054	52.2%	10 938	80.9%	4 163	30.8%	6 862	100.2%	59.4%
Cash/cash equivalents at the year end:	7 967	53 319	2 787	35.0%	7 054	88.5%	10 938	20.5%	(27)	(.1%)	(27)	(.1%)	14 444	377.1%	(100.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 638	54.1%	1 173	11.3%	509	4.9%	3 107	29.8%	10 427	22.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 602	13.8%	1 357	7.2%	657	3.5%	14 185	75.4%	18 800	40.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 218	13.2%	837	9.1%	689	7.5%	6 459	70.2%	9 203	19.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	270	5.4%	255	5.1%	236	4.7%	4 226	84.7%	4 987	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	466	14.5%	264	8.2%	185	5.7%	2 296	71.5%	3 211	6.9%	-	-	-	-
Total By Income Source	10 193	21.9%	3 886	8.3%	2 275	4.9%	30 273	64.9%	46 627	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	449	64.5%	138	19.9%	17	2.4%	93	13.3%	696	1.5%	-	-	-	-
Commercial	6 461	43.1%	1 648	11.0%	752	5.0%	6 137	40.9%	14 998	32.2%	-	-	-	-
Households	3 571	15.6%	2 022	8.8%	1 463	6.4%	15 816	69.1%	22 873	49.1%	-	-	-	-
Other	(288)	(3.6%)	78	1.0%	44	.5%	8 227	102.1%	8 060	17.3%	-	-	-	-
Total By Customer Group	10 193	21.9%	3 886	8.3%	2 275	4.9%	30 273	64.9%	46 627	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	75	100.0%	-	-	-	-	-	-	75	6.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	367	52.7%	164	23.6%	41	5.9%	124	17.8%	696	55.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	390	80.4%	1	.2%	-	-	94	19.4%	485	38.6%
Total	832	66.2%	165	13.1%	41	3.3%	218	17.4%	1 256	100.0%

Contact Details

Municipal Manager	Mr Zamokuhle Johannes Nxumalo	039 797 6601
Financial Manager	Ms Nolubabalo Gqola	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	105 035	117 786	15 279	14.5%	26 479	25.2%	24 776	21.0%	8 182	6.9%	74 715	63.4%	9 796	94.3%	(16.5%)
Property rates	12 240	12 240	12 548	102.5%	(13)	(.1%)	(9)	(.1%)	(127)	(1.0%)	12 399	101.3%	234	8.8%	(154.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 772	1 772	381	21.5%	352	19.9%	246	13.9%	236	13.3%	1 215	68.6%	397	81.0%	(40.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	434	434	79	18.2%	218	50.2%	195	44.9%	206	47.4%	698	160.7%	107	359.1%	91.9%
Interest earned - external investments	2 840	4 416	592	20.8%	1 216	42.8%	1 458	33.0%	1 533	34.7%	4 798	108.7%	987	136.0%	55.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	151	151	28	18.4%	49	32.1%	35	22.9%	253	167.2%	363	240.6%	114	143.2%	121.1%
Licences and permits	3 065	3 065	728	23.8%	972	31.7%	659	21.5%	850	27.7%	3 209	104.7%	821	106.2%	3.5%
Agency services	670	670	197	29.3%	166	24.7%	144	21.5%	149	22.2%	655	97.8%	171	102.4%	(13.1%)
Transfers recognised - operational	81 162	92 012	564	.7%	22 905	28.2%	21 704	23.6%	4 637	5.0%	49 810	54.1%	7 490	110.2%	(38.1%)
Other own revenue	201	526	163	81.2%	615	306.7%	344	65.4%	285	54.2%	1 407	267.6%	(526)	(30.8%)	(154.2%)
Gains on disposal of PPE	2 500	2 500	-	-	-	-	-	-	161	6.4%	161	6.4%	-	-	(100.0%)
Operating Expenditure	114 652	119 797	15 066	13.1%	19 943	17.4%	10 831	9.0%	25 758	21.5%	71 597	59.8%	25 050	75.8%	2.8%
Employee related costs	40 083	41 747	8 746	21.8%	11 145	27.8%	7 199	17.2%	10 557	25.3%	37 647	90.2%	9 610	97.4%	9.9%
Remuneration of councillors	7 197	7 197	1 718	23.9%	1 723	23.9%	1 126	15.6%	1 948	27.1%	6 514	90.5%	1 718	98.0%	13.4%
Debt impairment	1 000	1 000	-	-	-	-	-	-	228	22.8%	228	22.8%	3 946	394.6%	(94.2%)
Depreciation and asset impairment	18 000	16 000	-	-	-	-	-	-	-	-	-	-	286	1.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	101	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 946	-	-	-	-	-	250	-	602	-	851	-	-	32.2%	(100.0%)
Contracted services	5 493	5 493	-	-	-	-	226	4.1%	818	14.9%	1 044	19.0%	-	40.5%	(100.0%)
Transfers and grants	3 000	-	1 136	37.9%	967	32.2%	(1 030)	-	454	-	1 527	-	3 161	91.7%	(85.6%)
Other expenditure	36 933	48 360	3 465	9.4%	6 109	16.5%	3 060	6.3%	11 147	23.0%	23 780	49.2%	6 228	85.6%	79.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Surplus/(Deficit)	(9 617)	(2 011)	213		6 536		13 945		(17 576)		3 117		(15 254)		
Transfers recognised - capital	31 553	39 553	1 073	3.4%	1 389	4.4%	17 284	43.7%	4 761	12.0%	24 507	62.0%	13 927	71.0%	(65.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 936	37 542	1 286		7 925		31 229		(12 815)		27 624		(1 326)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 936	37 542	1 286		7 925		31 229		(12 815)		27 624		(1 326)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 936	37 542	1 286		7 925		31 229		(12 815)		27 624		(1 326)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 936	37 542	1 286		7 925		31 229		(12 815)		27 624		(1 326)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	40 020	58 860	2 599	6.5%	4 923	12.3%	12 066	20.5%	6 647	11.3%	26 236	44.6%	16 724	75.4%	(60.3%)
National Government	23 553	23 552	967	4.1%	1 356	5.8%	9 217	39.1%	5 337	22.7%	16 877	71.7%	12 846	125.3%	(58.5%)
Provincial Government	8 000	17 700	1 610	20.1%	1 286	16.1%	2 396	13.5%	1 790	10.1%	7 083	40.0%	2 242	59.6%	(20.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 553	41 252	2 577	8.2%	2 643	8.4%	11 613	28.2%	7 127	17.3%	23 960	58.1%	15 088	102.7%	(52.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 467	17 608	22	.3%	2 224	26.3%	453	2.6%	(479)	(2.7%)	2 219	12.6%	1 637	25.0%	(129.3%)
Public contributions and donations	-	-	-	-	57	-	-	-	-	-	57	-	-	-	-
Capital Expenditure Standard Classification	40 020	58 860	2 599	6.5%	4 923	12.3%	12 066	20.5%	6 647	11.3%	26 236	44.6%	16 724	75.4%	(60.3%)
Governance and Administration	1 445	2 442	-	-	489	33.8%	453	18.5%	57	2.3%	998	40.9%	147	118.6%	(61.4%)
Executive & Council	1 175	952	-	-	361	30.7%	163	17.1%	(26)	(2.8%)	497	52.2%	19	164.3%	(240.0%)
Budget & Treasury Office	20	10	-	-	4	18.0%	-	-	(3)	(29.5%)	1	6.5%	74	90.1%	(104.0%)
Corporate Services	250	1 480	-	-	124	49.6%	290	19.6%	86	5.8%	500	33.8%	53	95.1%	60.9%
Community and Public Safety	7 300	9 113	723	9.9%	946	13.0%	1 113	12.2%	985	10.8%	3 766	41.3%	3 231	71.1%	(69.5%)
Community & Social Services	5 505	7 246	480	8.7%	436	7.9%	1 113	15.4%	870	12.0%	2 898	40.0%	2 578	105.6%	(66.2%)
Sport And Recreation	109	360	243	222.8%	-	-	-	-	-	-	243	67.5%	-	22.4%	-
Public Safety	1 686	1 507	-	-	510	30.3%	-	-	115	7.6%	625	41.5%	653	57.1%	(82.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 533	45 405	1 876	6.4%	2 647	9.0%	10 500	23.1%	5 953	13.1%	20 976	46.2%	13 347	75.4%	(55.4%)
Planning and Development	9 160	8 790	21	.2%	6	.1%	-	-	14	.2%	41	.5%	147	9.7%	(90.5%)
Road Transport	20 373	36 615	1 856	9.1%	2 641	13.0%	10 500	28.7%	5 939	16.2%	20 935	57.2%	13 200	80.5%	(55.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 742	1 900	-	-	842	48.3%	-	-	(347)	(18.3%)	495	26.0%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	1 900	-	-	-	-	-	-	(347)	(18.3%)	(347)	(18.3%)	-	-	(100.0%)
Waste Management	1 742	-	-	-	842	48.3%	-	-	-	-	842	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	136 586	25 470	55 450	40.6%	65 359	47.9%	71 349	280.1%	38 387	150.7%	230 545	905.2%	12 805	111.6%	199.8%
Property rates, penalties and collection charges	12 238	16 373	1 036	8.5%	3 865	31.6%	1 619	9.9%	780	4.8%	7 300	44.6%	1 638	119.8%	(52.4%)
Service charges	1 772	1 687	456	25.7%	236	13.3%	288	17.1%	393	23.3%	1 372	81.3%	273	74.4%	43.7%
Other revenue	7 021	5 010	17 903	255.0%	30 374	432.6%	41 447	827.3%	36 384	726.3%	126 108	2 517.2%	10 599	789.7%	243.3%
Government - operating	81 162	-	30 106	37.1%	22 326	27.5%	18 140	-	0	-	70 572	-	-	88.6%	(100.0%)
Government - capital	31 553	-	5 670	18.0%	8 124	25.7%	9 759	-	-	-	23 553	-	-	74.4%	-
Interest	2 840	2 400	279	9.8%	435	15.3%	96	4.0%	830	34.6%	1 639	68.3%	294	81.4%	182.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(87 213)	(96 480)	(36 689)	42.1%	(48 942)	56.1%	(59 361)	61.5%	(71 795)	74.4%	(216 787)	224.7%	(29 702)	125.0%	141.7%
Suppliers and employees	(84 213)	(93 764)	(35 885)	42.6%	(47 802)	56.8%	(58 812)	62.7%	(68 664)	73.2%	(211 162)	225.2%	(28 079)	130.9%	144.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(2 716)	(804)	26.8%	(1 140)	38.0%	(549)	20.2%	(3 131)	115.3%	(5 625)	207.1%	(1 623)	58.0%	93.0%
Net Cash from/(used) Operating Activities	49 373	(71 010)	18 761	38.0%	16 418	33.3%	11 988	(16.9%)	(33 408)	47.0%	13 758	(19.4%)	(16 897)	47.8%	97.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	373	-	373	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	373	-	373	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 020)	(56 501)	(1 793)	4.5%	(99)	.2%	(5 178)	9.2%	(248)	.4%	(7 318)	13.0%	(3 718)	29.1%	(93.3%)
Capital assets	(40 020)	(56 501)	(1 793)	4.5%	(99)	.2%	(5 178)	9.2%	(248)	.4%	(7 318)	13.0%	(3 718)	29.1%	(93.3%)
Net Cash from/(used) Investing Activities	(40 020)	(56 501)	(1 793)	4.5%	(99)	.2%	(5 178)	9.2%	125	(.2%)	(6 945)	12.3%	(3 718)	30.0%	(103.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 353	(127 511)	16 968	181.4%	16 319	174.5%	6 810	(5.3%)	(33 284)	26.1%	6 813	(5.3%)	(20 615)	18.3%	61.5%
Cash/cash equivalents at the year begin:	57 758	-	-	-	16 968	29.4%	33 286	-	40 096	-	-	-	15 112	-	165.3%
Cash/cash equivalents at the year end:	67 111	(127 511)	16 968	25.3%	33 286	49.6%	40 096	(31.4%)	6 813	(5.3%)	6 813	(5.3%)	(5 503)	22.6%	(223.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	9	100.0%	9	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(100)	(.6%)	473	2.8%	448	2.7%	15 883	95.1%	16 703	80.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	95	3.0%	86	2.7%	80	2.5%	2 922	91.8%	3 183	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	115	100.0%	115	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	1	.1%	-	-	-	-	1 074	99.9%	1 074	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(871)	275.5%	22	(7.1%)	21	(6.6%)	511	(161.8%)	(316)	(1.5%)	-	-	-	-
Total By Income Source	(876)	(4.2%)	581	2.8%	549	2.6%	20 514	98.8%	20 768	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(88)	(1.7%)	72	1.4%	72	1.4%	5 008	98.9%	5 063	24.4%	-	-	-	-
Commercial	(587)	(5.3%)	368	3.3%	345	3.1%	11 044	98.9%	11 171	53.8%	-	-	-	-
Households	(199)	(4.4%)	141	3.1%	132	2.9%	4 460	98.4%	4 534	21.8%	-	-	-	-
Other	(2)	(440.3%)	0	2.0%	0	2.0%	3	536.3%	0	-	-	-	-	-
Total By Customer Group	(876)	(4.2%)	581	2.8%	549	2.6%	20 514	98.8%	20 768	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	10 376	100.0%	-	-	-	-	-	-	10 376	88.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	236	54.2%	54	12.3%	3	.6%	144	32.9%	436	3.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	942	100.0%	942	8.0%
Total	10 612	90.3%	54	.5%	3	-	1 085	9.2%	11 754	100.0%

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Ms Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	138 049	141 747	63 318	45.9%	43 130	31.2%	37 892	26.7%	3 457	2.4%	147 797	104.3%	6 320	102.2%	(45.3%)
Property rates	8 500	8 500	6 291	74.0%	1 165	13.7%	1 073	12.6%	1 153	13.6%	9 682	113.9%	1 068	107.7%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	849	849	215	25.3%	208	24.5%	144	16.9%	195	22.9%	761	89.7%	191	100.7%	2.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 065	1 143	213	20.0%	300	28.2%	185	16.1%	219	19.2%	917	80.2%	156	78.1%	40.7%
Interest earned - external investments	2 000	3 000	1 024	51.2%	652	32.6%	1 078	35.9%	929	31.0%	3 682	122.7%	560	132.2%	66.0%
Interest earned - outstanding debtors	250	250	27	10.7%	18	7.4%	49	19.5%	41	16.2%	134	53.7%	104	130.8%	(61.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	1 000	246	41.0%	152	25.4%	112	11.2%	174	17.4%	684	68.4%	178	110.3%	(2.4%)
Licences and permits	250	375	126	50.3%	150	59.9%	122	32.4%	93	24.9%	490	130.7%	67	109.5%	38.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	123 111	123 116	53 153	43.2%	39 304	31.9%	33 670	27.3%	-	-	126 127	102.4%	-	99.7%	-
Other own revenue	1 424	3 514	2 024	142.1%	1 181	82.9%	1 461	41.6%	653	18.6%	5 319	151.4%	3 996	112.3%	(83.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 097	152 076	33 668	22.9%	38 708	26.3%	35 727	23.5%	41 750	27.5%	149 853	98.5%	38 612	108.5%	8.1%
Employee related costs	43 690	45 425	10 497	24.0%	11 298	25.9%	11 192	24.6%	12 112	26.7%	45 099	99.3%	10 623	102.1%	14.0%
Remuneration of councillors	13 185	14 729	3 007	22.8%	3 012	22.8%	3 415	23.2%	4 089	27.8%	13 523	91.8%	3 007	88.8%	36.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 250	14 250	8 952	62.8%	9 146	64.2%	9 219	64.7%	10 216	71.7%	37 533	263.4%	9 521	262.1%	7.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 420	8 320	1 901	25.6%	2 227	30.0%	2 709	32.6%	2 354	28.3%	9 191	110.5%	1 543	88.2%	52.5%
Transfers and grants	1 540	3 740	1 404	91.2%	888	57.7%	887	23.7%	892	23.9%	4 071	108.8%	808	174.8%	10.4%
Other expenditure	67 012	65 613	7 906	11.8%	12 137	18.1%	8 305	12.7%	12 088	18.4%	40 436	61.6%	13 109	81.1%	(7.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 047)	(10 329)	29 650		4 422		2 165		(38 293)		(2 056)		(32 292)		
Transfers recognised - capital	70 396	84 896	31 587	44.9%	37 020	52.6%	14 289	16.8%	-	-	82 896	97.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 349	74 567	61 237		41 442		16 454		(38 293)		80 840		(32 292)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	61 349	74 567	61 237		41 442		16 454		(38 293)		80 840		(32 292)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 349	74 567	61 237		41 442		16 454		(38 293)		80 840		(32 292)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 349	74 567	61 237		41 442		16 454		(38 293)		80 840		(32 292)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	82 596	107 406	6 681	8.1%	21 175	25.6%	27 701	25.8%	30 035	28.0%	85 591	79.7%	25 807	90.1%	16.4%
National Government	70 396	76 896	6 322	9.0%	20 917	29.7%	20 138	26.2%	16 900	22.0%	64 278	83.6%	20 692	103.9%	(18.3%)
Provincial Government	-	9 000	-	-	-	-	5 261	58.5%	2 602	28.9%	7 863	87.4%	4 916	100.0%	(47.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 396	85 896	6 322	9.0%	20 917	29.7%	25 399	29.6%	19 502	22.7%	72 140	84.0%	25 608	103.3%	(23.8%)
Borrowing	-	10 000	-	-	-	-	-	-	5 001	50.0%	5 001	50.0%	-	-	(100.0%)
Internally generated funds	12 200	11 510	359	2.9%	258	2.1%	2 301	20.0%	5 532	48.1%	8 450	73.4%	199	36.0%	2 675.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	82 596	107 406	6 681	8.1%	21 175	25.6%	27 701	25.8%	30 035	28.0%	85 591	79.7%	25 807	90.1%	16.4%
Governance and Administration	4 300	1 150	215	5.0%	104	2.4%	80	7.0%	212	18.4%	611	53.2%	55	97.1%	283.6%
Executive & Council	200	120	69	34.4%	27	13.6%	11	8.8%	42	34.6%	148	123.3%	49	100.7%	(15.8%)
Budget & Treasury Office	100	80	-	-	47	46.7%	19	24.1%	71	89.3%	137	171.7%	-	69.0%	(100.0%)
Corporate Services	4 000	950	146	3.7%	30	.8%	50	5.3%	99	10.4%	326	34.3%	6	60.3%	1 561.2%
Community and Public Safety	1 500	1 970	123	8.2%	131	8.7%	17	.8%	191	9.7%	462	23.5%	25	68.4%	661.0%
Community & Social Services	1 500	1 970	123	8.2%	131	8.7%	17	.8%	191	9.7%	462	23.5%	25	68.4%	661.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 796	104 286	6 342	8.3%	20 940	27.3%	27 604	26.5%	29 631	28.4%	84 517	81.0%	25 727	90.5%	15.2%
Planning and Development	400	330	20	5.0%	-	-	-	-	-	-	20	6.1%	119	32.2%	(100.0%)
Road Transport	76 396	103 956	6 322	8.3%	20 940	27.4%	27 604	26.6%	29 631	28.5%	84 497	81.3%	25 608	90.7%	15.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	221 602	225 704	93 015	42.0%	79 563	35.9%	51 869	23.0%	3 102	1.4%	227 550	100.8%	5 036	100.9%	(38.4%)
Property rates, penalties and collection charges	7 650	7 650	4 439	58.0%	589	7.7%	702	9.2%	792	10.4%	6 522	85.3%	952	104.5%	(16.7%)
Service charges	720	765	177	24.6%	197	27.4%	203	26.5%	201	26.2%	778	101.7%	249	118.0%	(19.3%)
Other revenue	17 725	6 032	2 609	14.7%	1 782	10.1%	1 879	31.2%	1 139	18.9%	7 411	122.9%	3 172	102.3%	(64.1%)
Government - operating	123 111	123 111	53 153	43.2%	39 304	31.9%	33 670	27.3%	-	-	126 127	102.4%	-	100.1%	-
Government - capital	70 396	84 896	31 587	44.9%	37 020	52.6%	14 289	16.8%	-	-	82 896	97.6%	-	100.0%	-
Interest	2 000	3 250	1 050	52.5%	671	33.5%	1 126	34.7%	969	29.8%	3 816	117.4%	664	148.5%	46.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 757)	(126 358)	(23 240)	18.6%	(28 899)	23.2%	(25 847)	20.5%	(31 655)	25.1%	(109 641)	86.8%	(28 498)	91.8%	11.1%
Suppliers and employees	(124 217)	(125 440)	(23 012)	18.5%	(28 674)	23.1%	(25 621)	20.4%	(31 426)	25.1%	(108 733)	86.7%	(28 282)	91.5%	11.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(540)	(919)	(228)	42.3%	(225)	41.7%	(226)	24.6%	(229)	24.9%	(908)	98.9%	(216)	155.7%	5.9%
Net Cash from/(used) Operating Activities	96 845	99 346	69 775	72.0%	50 664	52.3%	26 022	26.2%	(28 553)	(28.7%)	117 909	118.7%	(23 462)	110.6%	21.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 596)	(107 406)	(6 681)	8.1%	(21 175)	25.6%	(27 701)	25.8%	(30 035)	28.0%	(85 591)	79.7%	(25 807)	92.1%	16.4%
Capital assets	(82 596)	(107 406)	(6 681)	8.1%	(21 175)	25.6%	(27 701)	25.8%	(30 035)	28.0%	(85 591)	79.7%	(25 807)	92.1%	16.4%
Net Cash from/(used) Investing Activities	(82 596)	(107 406)	(6 681)	8.1%	(21 175)	25.6%	(27 701)	25.8%	(30 035)	28.0%	(85 591)	79.7%	(25 807)	92.1%	16.4%
Cash Flow from Financing Activities															
Receipts	-	10 000	-	-	-	-	-	-	10 000	100.0%	10 000	100.0%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	10 000	-	10 000	-	-	-	(100.0%)
Borrowing long term/refinancing	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	10 000	-	-	-	-	-	-	10 000	100.0%	10 000	100.0%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	14 250	1 940	63 094	442.8%	29 489	206.9%	(1 678)	(86.5%)	(48 588)	(2 504.7%)	42 318	2 181.5%	(49 269)	2 319.4%	(1.4%)
Cash/cash equivalents at the year begin:	43 406	51 828	51 715	119.1%	114 809	264.5%	144 298	278.4%	142 620	275.2%	51 715	99.8%	111 980	100.7%	27.4%
Cash/cash equivalents at the year end:	57 655	53 768	114 809	199.1%	144 298	250.3%	142 620	265.2%	94 033	174.9%	94 033	174.9%	62 711	144.5%	49.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	154	5.6%	85	3.1%	71	2.6%	2 449	88.8%	2 758	51.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	67	5.7%	53	4.5%	44	3.8%	1 017	86.0%	1 182	21.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	16.5%	24	8.3%	23	8.1%	194	67.2%	289	5.4%	-	-	-	-
Interest on Arrear Debtor Accounts	17	3.2%	17	3.2%	17	3.1%	496	90.6%	548	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	8.0%	50	8.2%	24	4.0%	487	79.8%	610	11.3%	-	-	-	-
Total By Income Source	335	6.2%	229	4.3%	180	3.3%	4 644	86.2%	5 388	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(0)	-	3	.3%	3	.3%	843	99.4%	848	15.7%	-	-	-	-
Commercial	224	9.9%	111	4.9%	270	11.9%	1 666	73.4%	2 271	42.2%	-	-	-	-
Households	107	4.7%	114	5.0%	83	3.7%	1 963	86.6%	2 267	42.1%	-	-	-	-
Other	4	401.5%	1	118.5%	(176)	(18 004.7%)	172	17 584.6%	1	-	-	-	-	-
Total By Customer Group	335	6.2%	229	4.3%	180	3.3%	4 644	86.2%	5 388	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	988	100.0%	-	-	-	-	-	-	988	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 815	100.0%	-	-	-	-	-	-	3 815	15.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 222	100.0%	-	-	-	-	-	-	19 222	80.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	24 025	100.0%	-	-	-	-	-	-	24 025	100.0%

Contact Details

Municipal Manager	Mr ZS Sikhosana	039 259 5309
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	351 944	336 155	106 582	30.3%	104 752	29.8%	79 394	23.6%	9 381	2.8%	300 109	89.3%	17 073	94.9%	(45.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	31 037	36 235	8 167	26.3%	10 366	33.4%	9 773	27.0%	7 633	21.1%	35 939	99.2%	12 642	102.5%	(39.6%)
Service charges - sanitation revenue	14 276	15 529	3 991	28.0%	4 934	34.6%	4 188	27.0%	-	-	13 113	84.4%	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	839	-	-	-	-	0	-	-	-	0	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 666	3 500	1 082	40.6%	1 094	41.0%	728	20.8%	225	6.4%	3 129	89.4%	1 133	137.3%	(80.2%)
Interest earned - outstanding debtors	5 179	6 000	1 673	32.3%	1 812	35.0%	1 950	32.5%	1 347	22.4%	6 781	113.0%	1 608	108.9%	(16.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	293 536	263 824	91 289	31.1%	86 076	29.3%	62 464	23.7%	-	-	239 830	90.9%	4	100.1%	(100.0%)
Other own revenue	5 250	10 229	378	7.2%	470	9.0%	291	2.8%	176	1.7%	1 317	12.9%	1 686	12.4%	(89.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	341 158	376 281	66 607	19.5%	71 455	20.9%	75 695	20.1%	48 853	13.0%	262 610	69.8%	104 730	79.8%	(53.4%)
Employee related costs	114 274	104 700	26 015	22.8%	25 554	22.4%	26 303	25.1%	17 015	16.3%	94 888	90.6%	32 929	104.2%	(48.3%)
Remuneration of councillors	6 655	6 655	1 341	20.1%	1 337	20.1%	1 356	20.4%	1 193	17.9%	5 227	78.5%	1 784	-	(33.1%)
Debt impairment	10 000	23 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 396	35 000	-	-	-	-	-	-	-	-	-	-	14 406	59.0%	(100.0%)
Finance charges	2 639	3 200	88	3.3%	1 287	48.8%	-	-	-	-	1 375	43.0%	3 235	135.6%	(100.0%)
Bulk purchases	5 000	8 009	1 107	22.1%	2 385	47.7%	3 221	40.2%	1 260	15.7%	7 973	99.5%	5 769	110.0%	(78.2%)
Other Materials	472	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	25 970	37 057	6 748	26.0%	11 795	45.4%	9 675	26.1%	4 506	12.2%	32 724	88.3%	15 385	93.5%	(70.7%)
Transfers and grants	-	21 400	10 757	-	-	-	5 170	24.2%	6 500	30.4%	22 427	104.8%	9 718	141.2%	(33.1%)
Other expenditure	154 752	137 260	20 552	13.3%	29 097	18.8%	29 968	21.8%	18 379	13.4%	97 996	71.4%	21 504	55.2%	(14.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 785	(40 126)	39 975		33 297		3 699		(39 472)		37 499		(87 657)		
Transfers recognised - capital	245 526	252 033	-	-	-	-	116 291	46.1%	-	-	116 291	46.1%	-	84.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	256 311	211 907	39 975		33 297		119 990		(39 472)		153 790		(87 657)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	256 311	211 907	39 975		33 297		119 990		(39 472)		153 790		(87 657)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	256 311	211 907	39 975		33 297		119 990		(39 472)		153 790		(87 657)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	256 311	211 907	39 975		33 297		119 990		(39 472)		153 790		(87 657)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	259 260	264 342	28 800	11.1%	66 813	25.8%	78 789	29.8%	18 838	7.1%	193 240	73.1%	34 884	96.3%	(46.0%)
National Government	245 776	257 533	28 800	11.7%	66 089	26.9%	78 023	30.3%	18 838	7.3%	191 750	74.5%	32 317	98.6%	(41.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	2 567	59.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	110	-	-	-	110	-	-	-	-
Transfers recognised - capital	245 776	257 533	28 800	11.7%	66 089	26.9%	78 132	30.3%	18 838	7.3%	191 859	74.5%	34 884	95.3%	(46.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 484	6 809	-	-	-	-	635	9.3%	-	-	635	9.3%	-	-	-
Public contributions and donations	-	-	-	-	724	-	22	-	-	-	746	-	-	-	-
Capital Expenditure Standard Classification	259 260	264 342	28 800	11.1%	66 813	25.8%	78 789	29.8%	18 838	7.1%	193 240	73.1%	34 884	96.3%	(46.0%)
Governance and Administration	3 709	2 104	33	.9%	1 431	38.6%	181	8.6%	671	31.9%	2 317	110.1%	214	100.8%	213.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 609	2 104	33	.9%	1 431	39.6%	181	8.6%	671	31.9%	2 317	110.1%	214	109.1%	213.8%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 825	800	-	-	-	-	49	6.1%	154	19.3%	203	25.4%	-	-	(100.0%)
Planning and Development	2 825	800	-	-	-	-	49	6.1%	154	19.3%	203	25.4%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	252 726	261 438	28 767	11.4%	65 382	25.9%	78 559	30.0%	18 013	6.9%	190 720	73.0%	34 670	96.4%	(48.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	5 200	3 905	-	-	0	-	553	14.2%	1 999	51.2%	2 552	65.4%	-	-	(100.0%)
Waste Water Management	247 526	257 533	28 767	11.6%	65 381	26.4%	78 006	30.3%	16 014	6.2%	188 168	73.1%	34 670	97.6%	(53.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	586 128	560 606	216 786	37.0%	150 515	25.7%	170 861	30.5%	13 539	2.4%	551 701	98.4%	17 510	96.9%	(22.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	35 313	37 270	4 973	14.1%	13 494	38.2%	8 480	22.8%	10 596	28.4%	37 543	100.7%	10 043	80.9%	5.5%
Other revenue	5 050	844	388	7.7%	470	9.3%	356	42.2%	279	33.1%	1 494	177.1%	1 600	12.0%	(82.6%)
Government - operating	293 536	263 824	93 976	32.0%	86 459	29.5%	69 079	26.2%	17	-	249 530	94.6%	136	102.9%	(87.6%)
Government - capital	245 526	252 033	114 697	46.7%	47 188	19.2%	90 268	35.8%	201	.1%	252 356	100.1%	2 990	102.5%	(93.3%)
Interest	6 702	6 636	2 752	41.1%	2 903	43.3%	2 677	40.3%	2 446	36.9%	10 779	162.4%	2 741	112.3%	(10.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(309 126)	(270 559)	(98 982)	32.0%	(117 563)	38.0%	(51 527)	19.0%	(90 434)	33.4%	(358 507)	132.5%	(79 385)	99.5%	13.9%
Suppliers and employees	(306 476)	(245 959)	(88 137)	28.8%	(116 276)	37.9%	(46 357)	18.8%	(82 659)	33.6%	(333 430)	135.6%	(70 324)	98.4%	17.5%
Finance charges	(2 650)	(3 200)	(88)	3.3%	(1 287)	48.6%	-	-	(1 275)	39.8%	(2 650)	82.8%	(1 326)	81.4%	(3.9%)
Transfers and grants	-	(21 400)	(10 757)	-	-	-	(5 170)	24.2%	(6 500)	30.4%	(22 427)	104.8%	(7 734)	126.8%	(16.0%)
Net Cash from/(used) Operating Activities	277 001	290 047	117 804	42.5%	32 951	11.9%	119 334	41.1%	(76 895)	(26.5%)	193 194	66.6%	(61 875)	93.4%	24.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(259 261)	(279 846)	(28 800)	11.1%	(66 813)	25.8%	(78 789)	28.2%	(18 838)	6.7%	(193 240)	69.1%	(34 884)	125.8%	(46.0%)
Capital assets	(259 261)	(279 846)	(28 800)	11.1%	(66 813)	25.8%	(78 789)	28.2%	(18 838)	6.7%	(193 240)	69.1%	(34 884)	125.8%	(46.0%)
Net Cash from/(used) Investing Activities	(259 261)	(279 846)	(28 800)	11.1%	(66 813)	25.8%	(78 789)	28.2%	(18 838)	6.7%	(193 240)	69.1%	(34 884)	125.8%	(46.0%)
Cash Flow from Financing Activities															
Receipts	114	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(16)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 486)	(3 486)	(511)	14.7%	(1 176)	33.7%	-	-	(1 870)	53.6%	(3 557)	102.0%	(1 136)	117.0%	64.6%
Repayment of borrowing	(3 486)	(3 486)	(511)	14.7%	(1 176)	33.7%	-	-	(1 870)	53.6%	(3 557)	102.0%	(1 136)	117.0%	64.6%
Net Cash from/(used) Financing Activities	(3 372)	(3 356)	(511)	15.2%	(1 176)	34.9%	-	-	(1 870)	55.7%	(3 557)	106.0%	(1 136)	117.0%	64.6%
Net Increase/(Decrease) in cash held	14 368	6 846	88 493	615.9%	(35 037)	(243.8%)	40 544	592.3%	(97 603)	(1 425.8%)	(3 603)	(52.6%)	(97 895)	3.1%	(.3%)
Cash/cash equivalents at the year begin:	30 517	29 474	29 474	96.6%	117 967	386.6%	82 930	281.4%	123 474	418.9%	29 474	100.0%	119 967	100.0%	2.9%
Cash/cash equivalents at the year end:	44 886	36 320	117 967	262.8%	82 930	184.8%	123 474	340.0%	25 871	71.2%	25 871	71.2%	22 072	27.2%	17.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 666	4.6%	2 917	3.7%	2 588	3.3%	69 898	88.4%	79 070	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 432	4.6%	1 139	3.7%	1 011	3.3%	27 307	88.4%	30 889	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	613	4.6%	488	3.7%	433	3.3%	11 684	88.4%	13 217	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 711	4.6%	4 544	3.7%	4 032	3.3%	108 889	88.4%	123 176	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 993	14.9%	1 341	10.0%	1 079	8.1%	8 949	67.0%	13 362	10.8%	-	-	-	-
Commercial	797	8.0%	465	4.7%	271	2.7%	8 431	84.6%	9 964	8.1%	-	-	-	-
Households	2 921	2.9%	2 738	2.7%	2 683	2.7%	91 509	91.6%	99 850	81.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 711	4.6%	4 544	3.7%	4 032	3.3%	108 889	88.4%	123 176	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38	100.0%	-	-	-	-	-	-	38	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	38	100.0%	-	-	-	-	-	-	38	100.0%

Contact Details

Municipal Manager	AN Dlamini	039 834 8708
Financial Manager	Mthethunzima Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	240 310	245 709	86 576	36.0%	71 703	29.8%	57 841	23.5%	12 944	5.3%	229 064	93.2%	12 206	97.1%	6.0%
Property rates	30 000	41 600	7 159	23.9%	7 167	23.9%	4 718	11.3%	7 176	17.3%	26 221	63.0%	6 472	95.8%	10.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 955	3 737	1 015	25.7%	1 018	25.7%	644	17.2%	1 011	27.1%	3 688	98.7%	954	98.1%	6.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	727	784	245	33.8%	175	24.0%	125	15.9%	212	27.1%	757	96.6%	168	100.4%	25.9%
Interest earned - external investments	5 500	6 400	1 869	34.0%	1 849	33.6%	1 151	18.0%	1 836	28.7%	6 705	104.8%	1 533	105.4%	19.7%
Interest earned - outstanding debtors	11 500	5 750	3 260	28.3%	3 874	33.7%	2 810	48.9%	1 424	24.8%	11 368	197.7%	3 164	106.5%	(55.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	47	58	22	46.9%	12	25.7%	8	14.5%	15	25.6%	57	98.8%	14	88.8%	9.4%
Licences and permits	5 100	5 240	1 554	30.5%	1 137	22.3%	546	10.4%	930	17.7%	4 167	79.5%	378	70.1%	145.8%
Agency services	400	200	2	.4%	-	-	-	-	-	-	2	.8%	-	-	-
Transfers recognised - operational	178 190	178 190	71 927	40.4%	56 114	31.5%	47 520	26.7%	-	-	175 561	98.5%	-	99.7%	-
Other own revenue	4 391	3 500	(477)	(10.9%)	357	8.1%	318	9.1%	340	9.7%	538	15.4%	(477)	61.3%	(171.3%)
Gains on disposal of PPE	500	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	235 438	238 814	39 496	16.8%	41 478	17.6%	27 571	11.5%	48 073	20.1%	156 619	65.6%	45 750	71.6%	5.1%
Employee related costs	94 995	95 447	22 433	23.6%	22 721	23.9%	15 106	15.8%	23 360	24.5%	83 620	87.6%	20 638	99.0%	13.2%
Remuneration of councillors	16 945	16 944	4 119	24.3%	4 104	24.2%	2 685	15.8%	4 326	25.5%	15 234	89.9%	4 877	98.5%	(11.3%)
Debt impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 555	6 982	1 142	15.1%	770	10.2%	580	8.3%	576	8.2%	3 068	43.9%	241	72.6%	138.8%
Contracted services	12 050	9 058	1 318	10.9%	636	5.3%	789	8.7%	3 030	33.4%	5 772	63.7%	9 632	101.7%	(68.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	53 894	60 383	10 484	19.5%	13 248	24.6%	8 410	13.9%	16 782	27.8%	48 924	81.0%	10 361	93.3%	62.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 871	6 895	47 080		30 225		30 270		(35 130)		72 445		(33 544)		
Transfers recognised - capital	66 046	81 028	38 178	57.8%	21 401	32.4%	21 449	26.5%	-	-	81 028	100.0%	-	85.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 917	87 923	85 258		51 626		51 719		(35 130)		153 473		(33 544)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	70 917	87 923	85 258		51 626		51 719		(35 130)		153 473		(33 544)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 917	87 923	85 258		51 626		51 719		(35 130)		153 473		(33 544)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 917	87 923	85 258		51 626		51 719		(35 130)		153 473		(33 544)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	100 918	117 923	12 088	12.0%	24 757	24.5%	18 726	15.9%	41 257	35.0%	96 829	82.1%	25 440	75.9%	62.2%
National Government	63 805	79 266	10 353	16.2%	22 195	34.8%	13 053	16.5%	20 517	25.9%	66 118	83.4%	18 001	80.6%	14.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 805	79 266	10 353	16.2%	22 195	34.8%	13 053	16.5%	20 517	25.9%	66 118	83.4%	18 001	80.6%	14.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 114	38 657	1 735	4.7%	2 562	6.9%	5 673	14.7%	20 740	53.7%	30 711	79.4%	7 439	66.8%	178.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	100 918	117 923	12 088	12.0%	24 757	24.5%	18 726	15.9%	41 257	35.0%	96 829	82.1%	25 440	75.9%	62.2%
Governance and Administration	24 313	14 609	414	1.7%	2 618	10.8%	1 379	9.4%	7 083	48.5%	11 494	78.7%	2 701	83.8%	162.3%
Executive & Council	150	89	-	-	56	37.1%	18	20.1%	-	-	74	82.7%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	24 163	14 520	414	1.7%	2 562	10.6%	1 362	9.4%	7 083	48.8%	11 421	78.7%	2 701	83.8%	162.3%
Community and Public Safety	13 611	24 557	1 280	9.4%	3 548	26.1%	4 953	20.2%	10 396	42.3%	20 178	82.2%	1 041	30.6%	898.9%
Community & Social Services	3 150	12 442	-	-	-	-	3 692	29.7%	6 508	52.3%	10 199	82.0%	845	38.7%	670.1%
Sport And Recreation	10 461	12 116	1 280	12.2%	3 548	33.9%	1 262	10.4%	3 889	32.1%	9 979	82.4%	196	27.5%	1 886.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 494	64 218	8 978	18.5%	18 591	38.3%	10 374	16.2%	16 594	25.8%	54 536	84.9%	20 369	84.2%	(18.5%)
Planning and Development	1 450	1 200	-	-	-	-	-	-	887	73.9%	887	73.9%	2 687	78.5%	(67.0%)
Road Transport	47 044	63 018	8 978	19.1%	18 591	39.5%	10 374	16.5%	15 707	24.9%	53 649	85.1%	17 683	84.9%	(11.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 500	14 538	1 417	9.8%	-	-	2 019	13.9%	7 184	49.4%	10 621	73.1%	1 329	71.6%	440.4%
Electricity	11 500	13 538	1 417	12.3%	-	-	2 019	14.9%	7 184	53.1%	10 621	78.5%	1 329	71.6%	440.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	284 669	307 386	128 212	45.0%	94 492	33.2%	79 786	26.0%	20 373	6.6%	322 863	105.0%	7 051	89.7%	189.0%
Property rates, penalties and collection charges	21 000	29 120	14 016	66.7%	12 563	59.8%	6 451	22.2%	16 321	56.0%	49 352	169.5%	4 432	89.8%	268.3%
Service charges	2 769	2 616	875	31.6%	884	31.9%	738	28.2%	719	27.5%	3 216	123.0%	1 002	118.1%	(28.2%)
Other revenue	11 165	10 033	1 346	12.1%	1 680	15.1%	1 661	16.6%	1 497	14.9%	6 185	61.6%	83	36.9%	1 694.8%
Government - operating	178 190	178 190	71 927	40.4%	56 114	31.5%	47 520	26.7%	-	-	175 561	98.5%	-	99.7%	-
Government - capital	66 046	81 028	38 178	57.8%	21 401	32.4%	21 449	26.5%	-	-	81 028	100.0%	-	85.9%	-
Interest	5 500	6 400	1 869	34.0%	1 849	33.6%	1 967	30.7%	1 836	28.7%	7 521	117.5%	1 533	105.4%	19.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(185 438)	(188 814)	(41 820)	22.6%	(40 147)	21.6%	(58 235)	30.8%	(6 676)	3.5%	(146 878)	77.8%	(45 090)	113.7%	(85.2%)
Suppliers and employees	(184 988)	(188 814)	(41 820)	22.6%	(40 147)	21.7%	(58 235)	30.8%	(6 676)	3.5%	(146 878)	77.8%	(45 090)	113.9%	(85.2%)
Finance charges	(450)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	99 232	118 573	86 392	87.1%	54 345	54.8%	21 551	18.2%	13 697	11.6%	175 985	148.4%	(38 040)	57.5%	(136.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 918)	(117 923)	(12 088)	12.0%	(24 757)	24.5%	(34 259)	29.1%	(41 257)	35.0%	(112 362)	95.3%	(25 440)	75.9%	62.2%
Capital assets	(100 918)	(117 923)	(12 088)	12.0%	(24 757)	24.5%	(34 259)	29.1%	(41 257)	35.0%	(112 362)	95.3%	(25 440)	75.9%	62.2%
Net Cash from/(used) Investing Activities	(100 918)	(117 923)	(12 088)	12.0%	(24 757)	24.5%	(34 259)	29.1%	(41 257)	35.0%	(112 362)	95.3%	(25 440)	75.9%	62.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 687)	650	74 304	(4 405.8%)	29 588	(1 754.4%)	(12 708)	(1 955.2%)	(27 561)	(4 240.3%)	63 623	9 788.5%	(63 480)	(73.7%)	(56.6%)
Cash/cash equivalents at the year begin:	20 000	86 644	86 418	432.1%	160 722	803.6%	190 309	219.6%	177 601	205.0%	86 418	99.7%	149 898	100.0%	18.5%
Cash/cash equivalents at the year end:	18 314	87 294	160 722	877.6%	190 309	1 039.2%	177 601	203.5%	150 041	171.9%	150 041	171.9%	86 418	77.8%	73.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	651	2.1%	944	3.1%	(8 520)	(28.1%)	37 220	122.9%	30 295	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	261	2.0%	3	-	94	.7%	12 912	97.3%	13 270	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	1.5%	32	1.7%	35	1.9%	1 804	94.9%	1 901	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 480	3.2%	3	-	(43)	(.1%)	44 249	96.8%	45 689	50.1%	-	-	-	-
Total By Income Source	2 421	2.7%	982	1.1%	(8 434)	(9.3%)	96 185	105.5%	91 155	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	438	2.8%	344	2.2%	(8 560)	(53.8%)	23 676	148.9%	15 898	17.4%	-	-	-	-
Commercial	456	2.9%	350	2.3%	(26)	(.2%)	14 739	95.0%	15 519	17.0%	-	-	-	-
Households	1 527	2.8%	309	.6%	120	.2%	52 664	96.4%	54 621	59.9%	-	-	-	-
Other	(0)	-	(21)	(.4%)	33	.6%	5 105	99.8%	5 117	5.6%	-	-	-	-
Total By Customer Group	2 421	2.7%	982	1.1%	(8 434)	(9.3%)	96 185	105.5%	91 155	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Hoaeane N Sedibaneng (acting)	015 811 5500
Financial Manager	Mr R H Maluleke	015 811 5500

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	276 686	233 319	11 306	4.1%	14 456	5.2%	11 268	4.8%	10 117	4.3%	47 147	20.2%	12 893	206.0%	(21.5%)
Property rates	6 355	6 355	2 199	34.6%	2 229	35.1%	2 151	33.8%	2 079	32.7%	8 657	136.2%	2 541	-	(18.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 700	15 906	3 521	25.7%	2 986	21.8%	1 794	11.3%	1 133	7.1%	9 435	59.3%	3 285	220.6%	(65.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 971	4 093	898	30.2%	886	29.8%	887	21.7%	832	20.3%	3 503	85.6%	890	73.8%	(6.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	223	123	22	10.1%	11	5.0%	37	30.1%	27	22.1%	98	79.5%	22	-	23.2%
Interest earned - external investments	3 611	3 611	-	-	1 433	39.7%	893	24.7%	1 249	34.6%	3 575	99.0%	3 172	-	(60.6%)
Interest earned - outstanding debtors	5 607	5 607	1 434	25.6%	1 663	29.7%	1 745	31.1%	1 920	34.2%	6 762	120.6%	1 337	-	43.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	337	337	24	7.1%	18	5.3%	32	9.4%	39	11.6%	112	33.4%	38	-	1.8%
Licences and permits	5 607	5 607	905	16.1%	596	10.6%	729	13.0%	351	6.3%	2 580	46.0%	64	-	449.8%
Agency services	1 738	1 738	411	23.6%	483	27.8%	437	25.1%	725	41.7%	2 055	118.2%	355	-	104.4%
Transfers recognised - operational	171 854	172 968	823	.5%	3 295	1.9%	1 272	.7%	1 209	.7%	6 599	3.8%	412	-	193.8%
Other own revenue	64 576	16 867	1 070	1.7%	856	1.3%	1 290	7.6%	553	3.3%	3 769	22.3%	778	6.6%	(28.9%)
Gains on disposal of PPE	106	106	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	164 151	159 090	31 006	18.9%	31 038	18.9%	34 039	21.4%	49 510	31.1%	145 593	91.5%	33 493	85.3%	47.8%
Employee related costs	64 346	62 283	14 029	21.8%	13 579	21.1%	14 433	23.2%	15 282	24.5%	57 323	92.0%	13 272	90.7%	15.1%
Remuneration of councillors	16 856	16 336	3 761	22.3%	3 793	22.5%	3 837	23.5%	4 831	29.6%	16 221	99.3%	3 848	-	25.5%
Debt impairment	6 011	6 011	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 049	16 799	-	-	-	-	-	-	4 439	26.4%	4 439	26.4%	-	-	(100.0%)
Finance charges	2 108	2 107	319	15.2%	311	14.8%	296	14.0%	290	13.8%	1 216	57.7%	324	-	(10.5%)
Bulk purchases	13 484	11 484	3 314	24.6%	1 805	13.4%	1 503	13.1%	1 854	16.1%	8 476	73.8%	1 923	83.2%	(3.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 884	9 244	1 483	16.7%	2 306	26.0%	1 602	17.3%	2 344	25.4%	7 735	83.7%	1 729	99.1%	35.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 413	34 827	8 099	19.1%	9 471	22.3%	12 369	35.5%	20 470	58.8%	50 409	144.7%	12 398	56.2%	65.1%
Loss on disposal of PPE	-	-	-	-	(227)	-	-	-	-	-	(227)	-	-	-	-
Surplus/(Deficit)	112 535	74 229	(19 700)		(16 582)		(22 772)		(39 393)		(98 446)		(20 600)		
Transfers recognised - capital	53 440	67 756	-	-	-	-	16 967	25.0%	9 830	14.5%	26 797	39.5%	15 743	-	(37.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	165 975	141 985	(19 700)		(16 582)		(5 805)		(29 563)		(71 649)		(4 857)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	165 975	141 985	(19 700)		(16 582)		(5 805)		(29 563)		(71 649)		(4 857)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	165 975	141 985	(19 700)		(16 582)		(5 805)		(29 563)		(71 649)		(4 857)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	165 975	141 985	(19 700)		(16 582)		(5 805)		(29 563)		(71 649)		(4 857)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	165 975	254 094	18 535	11.2%	30 630	18.5%	14 196	5.6%	49 663	19.5%	113 025	44.5%	34 583	46.6%	43.6%
National Government	53 440	67 756	7 450	13.9%	3 449	6.5%	6 433	9.5%	26 109	38.5%	43 441	64.1%	15 743	32.0%	65.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 440	67 756	7 450	13.9%	3 449	6.5%	6 433	9.5%	26 109	38.5%	43 441	64.1%	15 743	32.0%	65.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	112 535	186 338	11 085	9.9%	27 181	24.2%	7 764	4.2%	23 554	12.6%	69 584	37.3%	18 840	93.4%	25.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	165 975	254 094	18 535	11.2%	30 630	18.5%	14 196	5.6%	49 663	19.5%	113 025	44.5%	34 583	46.6%	43.6%
Governance and Administration	4 321	7 826	-	-	10	.2%	13	.2%	2 207	28.2%	2 229	28.5%	1 613	477.1%	36.8%
Executive & Council	750	750	-	-	-	-	-	-	27	3.6%	27	3.6%	8	98.0%	224.3%
Budget & Treasury Office	638	1 390	-	-	2	.2%	-	-	-	-	2	.1%	-	-	-
Corporate Services	2 933	5 686	-	-	8	.3%	13	.2%	2 180	38.3%	2 201	38.7%	1 604	-	35.9%
Community and Public Safety	43 390	49 219	2 960	6.8%	2 247	5.2%	3 089	6.3%	8 897	18.1%	17 192	34.9%	7 678	82.8%	15.9%
Community & Social Services	18 310	20 719	824	4.5%	700	3.8%	305	1.5%	3 920	18.9%	5 750	27.8%	-	-	(100.0%)
Sport And Recreation	18 240	19 504	2 136	11.7%	942	5.2%	1 740	8.9%	3 967	20.3%	8 785	45.0%	6 701	84.6%	(40.8%)
Public Safety	6 840	8 996	-	-	604	8.8%	1 043	11.6%	1 010	11.2%	2 657	29.5%	977	76.0%	3.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	104 088	173 029	15 310	14.7%	24 903	23.9%	10 231	5.9%	38 559	22.3%	89 003	51.4%	24 557	31.5%	57.0%
Planning and Development	6 000	16 580	611	10.2%	10 580	176.3%	-	-	-	-	11 191	67.5%	-	3.0%	-
Road Transport	98 088	156 449	14 699	15.0%	14 323	14.6%	10 231	6.5%	38 559	24.6%	77 812	49.7%	24 557	35.2%	57.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 176	24 020	265	1.9%	3 470	24.5%	864	3.6%	0	-	4 600	19.1%	736	15.4%	(100.0%)
Electricity	5 526	5 326	265	4.8%	473	8.6%	-	-	-	-	738	13.8%	474	47.5%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 650	15 050	-	-	1 568	43.0%	774	5.1%	-	-	2 342	15.6%	-	4.8%	-
Waste Management	5 000	3 644	-	-	1 429	28.6%	90	2.5%	0	-	1 520	41.7%	262	-	(99.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	302 878	285 539	92 134	30.4%	28 510	9.4%	130 131	45.6%	9 153	3.2%	259 928	91.0%	9 257	114.5%	(1.1%)
Property rates, penalties and collection charges	6 355	6 355	1 672	26.3%	1 878	29.6%	1 433	22.5%	1 856	29.2%	6 839	107.6%	973	5.5%	90.7%
Service charges	20 000	20 000	2 477	12.4%	2 139	10.7%	2 363	11.8%	2 184	10.9%	9 163	45.8%	2 518	-	(13.3%)
Other revenue	39 633	24 672	2 449	6.2%	1 916	4.8%	2 525	10.2%	1 944	7.9%	8 834	35.8%	1 257	-	54.7%
Government - operating	171 854	171 854	69 563	40.5%	-	-	101 753	59.2%	-	-	171 316	99.7%	-	-	-
Government - capital	53 440	53 440	14 540	27.2%	19 480	36.5%	19 420	36.3%	-	-	53 440	100.0%	-	-	-
Interest	11 596	9 218	1 434	12.4%	3 096	26.7%	2 638	28.6%	3 169	34.4%	10 337	112.1%	4 509	7.9%	(29.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	164 151	(136 280)	(31 854)	(19.4%)	(31 844)	(19.4%)	(34 039)	25.0%	(45 071)	33.1%	(142 809)	104.8%	(33 493)	83.9%	34.6%
Suppliers and employees	162 044	(134 172)	(31 535)	(19.5%)	(31 533)	(19.5%)	(33 744)	25.1%	(44 781)	33.4%	(141 593)	105.5%	(33 169)	83.0%	35.0%
Finance charges	2 107	(2 108)	(319)	(15.2%)	(311)	(14.8%)	(296)	14.0%	(290)	13.8%	(1 216)	57.7%	(324)	-	(10.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	467 028	149 259	60 279	12.9%	(3 334)	(.7%)	96 092	64.4%	(35 918)	(24.1%)	117 119	78.5%	(24 236)	204.3%	48.2%
Cash Flow from Investing Activities															
Receipts	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	165 975	254 094	(18 535)	(11.2%)	(30 630)	(18.5%)	(13 744)	(5.4%)	(49 663)	(19.5%)	(112 572)	(44.3%)	(34 583)	46.2%	43.6%
Capital assets	165 975	254 094	(18 535)	(11.2%)	(30 630)	(18.5%)	(13 744)	(5.4%)	(49 663)	(19.5%)	(112 572)	(44.3%)	(34 583)	46.2%	43.6%
Net Cash from/(used) Investing Activities	166 082	254 094	(18 535)	(11.2%)	(30 630)	(18.4%)	(13 744)	(5.4%)	(49 663)	(19.5%)	(112 572)	(44.3%)	(34 583)	63.9%	43.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	817	817	(221)	(27.1%)	(230)	(28.1%)	(245)	(30.0%)	(7 759)	(949.6%)	(8 454)	(1 034.7%)	(217)	-	3 481.9%
Repayment of borrowing	817	817	(221)	(27.1%)	(230)	(28.1%)	(245)	(30.0%)	(7 759)	(949.6%)	(8 454)	(1 034.7%)	(217)	-	3 481.9%
Net Cash from/(used) Financing Activities	817	817	(221)	(27.1%)	(230)	(28.1%)	(245)	(30.0%)	(7 759)	(949.6%)	(8 454)	(1 034.7%)	(217)	-	3 481.9%
Net Increase/(Decrease) in cash held	633 927	404 171	41 523	6.6%	(34 194)	(5.4%)	82 103	20.3%	(93 340)	(23.1%)	(3 907)	(1.0%)	(59 036)	(41.6%)	58.1%
Cash/cash equivalents at the year begin:	66 612	115 705	76 326	114.6%	117 850	176.9%	83 656	72.3%	165 758	143.3%	76 326	66.0%	135 112	-	22.7%
Cash/cash equivalents at the year end:	700 539	519 876	117 850	16.8%	83 656	11.9%	165 758	31.9%	72 419	13.9%	72 419	13.9%	76 077	(115.0%)	(4.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 014	5.6%	586	3.2%	417	2.3%	16 159	88.9%	18 176	21.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	996	3.6%	751	2.7%	700	2.5%	25 256	91.2%	27 703	33.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	529	2.0%	488	1.8%	455	1.7%	25 252	94.5%	26 724	31.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	232	2.0%	125	1.1%	115	1.0%	10 961	95.9%	11 433	13.6%	-	-	-	-
Total By Income Source	2 770	3.3%	1 951	2.3%	1 687	2.0%	77 628	92.4%	84 037	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	59	3.3%	46	2.6%	52	2.9%	1 627	91.2%	1 784	2.1%	-	-	-	-
Commercial	562	9.0%	226	3.6%	164	2.6%	5 278	84.7%	6 230	7.4%	-	-	-	-
Households	2 150	2.8%	1 678	2.2%	1 472	1.9%	70 723	93.0%	76 022	90.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 770	3.3%	1 951	2.3%	1 687	2.0%	77 628	92.4%	84 037	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	853	100.0%	-	-	-	-	-	-	853	45.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	270	100.0%	-	-	-	-	-	-	270	14.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	754	100.0%	-	-	-	-	-	-	754	40.2%
Total	1 877	100.0%	-	-	-	-	-	-	1 877	100.0%

Contact Details

Municipal Manager	Mrs T G Mashaba	015 309 9246/7/8
Financial Manager	Mrs Motjatji Florah Mankgabe	015 309 9246/7/8

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	824 368	856 277	254 180	30.8%	315 720	38.3%	108 971	12.7%	139 988	16.3%	818 858	95.6%	172 477	95.8%	(18.8%)
Property rates	64 000	64 000	18 441	28.8%	6 195	9.7%	30 755	48.1%	18 633	29.1%	74 025	115.7%	16 519	128.9%	12.8%
Property rates - penalties and collection charges	4 500	4 500	1 399	31.1%	456	10.1%	2 507	55.7%	1 007	22.4%	5 368	119.3%	1 312	122.3%	(23.3%)
Service charges - electricity revenue	405 774	405 774	111 444	27.5%	238 998	58.9%	(50 732)	(12.5%)	89 244	22.0%	388 954	95.9%	114 035	89.4%	(21.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	22 037	22 037	6 323	28.7%	2 137	9.7%	10 629	48.2%	6 343	28.8%	25 433	115.4%	6 045	113.7%	4.9%
Service charges - other	1 366	1 366	64	4.7%	18	1.3%	424	31.0%	144	10.6%	650	47.6%	146	119.7%	(.7%)
Rental of facilities and equipment	759	759	261	34.4%	60	8.0%	583	76.7%	387	51.0%	1 291	170.1%	(27 519)	349.2%	(101.4%)
Interest earned - external investments	2 001	2 001	556	27.8%	(24)	(1.2%)	469	23.4%	1 329	66.4%	2 330	116.4%	671	41.7%	98.2%
Interest earned - outstanding debtors	11 800	11 800	4 726	40.1%	1 782	15.1%	8 116	68.8%	3 517	29.8%	18 142	153.7%	4 935	108.7%	(28.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 210	3 210	642	20.0%	(1 198)	(37.3%)	4 497	140.1%	1 753	54.6%	5 694	177.4%	556	101.0%	215.5%
Licences and permits	497	497	165	33.2%	77	15.4%	315	63.4%	154	31.0%	711	143.0%	151	170.0%	2.2%
Agency services	42 993	42 993	11 590	27.0%	3 817	8.9%	20 335	47.3%	13 476	31.3%	49 218	114.5%	12 374	97.4%	8.9%
Transfers recognised - operational	256 101	256 101	97 923	38.2%	65 129	25.4%	71 210	27.8%	772	.3%	235 035	91.8%	739	94.1%	4.5%
Other own revenue	7 030	38 940	645	9.2%	(1 729)	(24.6%)	9 862	25.3%	3 227	8.3%	12 004	30.8%	39 393	102.2%	(91.8%)
Gains on disposal of PPE	2 300	2 300	1	-	0	-	1	-	0	-	2	.1%	3 121	135.7%	(100.0%)
Operating Expenditure	851 014	862 923	164 971	19.4%	189 409	22.3%	162 821	18.9%	176 676	20.5%	693 876	80.4%	198 810	93.7%	(11.1%)
Employee related costs	148 315	148 315	55 333	37.3%	52 717	35.5%	53 390	36.0%	51 107	34.5%	212 547	143.3%	33 367	104.4%	53.2%
Remuneration of councillors	21 029	21 029	4 995	23.8%	4 806	22.9%	4 786	22.8%	5 634	26.8%	20 221	96.2%	4 921	100.8%	14.5%
Debt impairment	16 483	16 483	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	120 058	120 058	-	-	-	-	-	-	(67)	(.1%)	(67)	(.1%)	27 682	100.0%	(100.2%)
Finance charges	10 223	10 223	441	4.3%	4 849	47.4%	406	4.0%	4 599	45.0%	10 295	100.7%	4 279	95.1%	7.5%
Bulk purchases	268 821	268 821	52 455	19.5%	76 386	28.4%	52 889	19.7%	59 334	22.1%	241 064	89.7%	49 547	85.0%	19.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	39 383	38 493	10 113	25.7%	10 564	26.8%	7 559	19.6%	11 994	31.2%	40 231	104.5%	10 571	91.5%	13.5%
Transfers and grants	17 528	17 528	5 217	29.8%	8 306	47.4%	4 733	27.0%	6 897	39.3%	25 153	143.5%	22 703	124.6%	(69.6%)
Other expenditure	209 174	221 973	36 416	17.4%	31 781	15.2%	39 058	17.6%	37 179	16.7%	144 433	65.1%	45 741	93.0%	(18.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 647)	(6 646)	89 209		126 310		(53 850)		(36 688)		124 982		(26 333)		
Transfers recognised - capital	108 744	170 579	38 917	35.8%	20 574	18.9%	69 253	40.6%	-	-	128 744	75.5%	(1 000)	100.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 098	163 932	128 126		146 884		15 403		(36 688)		253 726		(27 333)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 098	163 932	128 126		146 884		15 403		(36 688)		253 726		(27 333)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 098	163 932	128 126		146 884		15 403		(36 688)		253 726		(27 333)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 098	163 932	128 126		146 884		15 403		(36 688)		253 726		(27 333)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	170 929	232 763	23 906	14.0%	29 108	17.0%	28 322	12.2%	44 775	19.2%	126 112	54.2%	31 552	43.4%	41.9%
National Government	108 744	170 579	12 607	11.6%	18 610	17.1%	15 844	9.3%	30 872	18.1%	77 933	45.7%	16 462	53.6%	87.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	108 744	170 579	12 607	11.6%	18 610	17.1%	15 844	9.3%	30 872	18.1%	77 933	45.7%	16 462	53.6%	87.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(1 734)	-	(100.0%)
Internally generated funds	62 185	62 185	11 300	18.2%	10 498	16.9%	12 479	20.1%	13 904	22.4%	48 180	77.5%	16 823	33.4%	(17.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	170 929	232 763	23 906	14.0%	29 108	17.0%	28 322	12.2%	44 775	19.2%	126 112	54.2%	31 552	43.4%	41.9%
Governance and Administration	6 050	4 147	3 350	55.4%	39	.6%	-	-	641	15.5%	4 030	97.2%	111	7.6%	478.5%
Executive & Council	300	513	-	-	-	-	-	-	-	-	-	-	-	14.4%	-
Budget & Treasury Office	300	33	2	.6%	1	.3%	-	-	-	-	3	8.0%	55	119.1%	(100.0%)
Corporate Services	5 450	3 600	3 348	61.4%	38	.7%	-	-	641	17.8%	4 027	111.9%	56	4.6%	1 051.2%
Community and Public Safety	500	500	-	-	143	28.6%	-	-	-	-	143	28.6%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	500	500	-	-	143	28.6%	-	-	-	-	143	28.6%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	126 608	196 000	17 123	13.5%	25 624	20.2%	26 617	13.6%	35 875	18.3%	105 240	53.7%	29 197	47.6%	22.9%
Planning and Development	22 276	38 460	-	-	-	-	3	-	-	-	3	-	-	21.5%	-
Road Transport	104 332	157 540	17 123	16.4%	25 624	24.6%	26 614	16.9%	35 875	22.8%	105 237	66.8%	29 197	52.5%	22.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	37 771	32 116	3 434	9.1%	3 302	8.7%	1 706	5.3%	8 259	25.7%	16 700	52.0%	2 244	27.8%	268.1%
Electricity	35 446	30 388	3 432	9.7%	3 302	9.3%	1 700	5.6%	8 215	27.0%	16 648	54.8%	2 244	27.8%	266.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	400	340	-	-	-	-	-	-	34	9.9%	34	9.9%	-	-	(100.0%)
Waste Management	1 925	1 388	1	.1%	-	-	6	.4%	11	.8%	18	1.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	930 753	330 211	354 772	38.1%	257 291	27.6%	355 479	107.7%	310 066	93.9%	1 277 607	386.9%	336 354	111.4%	(7.8%)
Property rates, penalties and collection charges	68 500	35 634	14 692	21.4%	12 899	18.8%	16 943	47.5%	20 596	57.8%	65 131	182.8%	12 180	95.0%	69.1%
Service charges	429 177	144 446	117 637	27.4%	121 433	28.3%	117 430	81.3%	103 457	71.6%	459 957	318.4%	83 226	96.9%	24.3%
Other revenue	54 430	19 007	86 278	158.5%	18 600	34.2%	99 045	521.1%	183 616	966.0%	387 539	2 038.9%	185 649	242.2%	(1.1%)
Government - operating	256 101	88 490	97 038	37.9%	66 513	26.0%	69 901	79.0%	1 537	1.7%	234 989	265.6%	52 378	98.1%	(97.1%)
Government - capital	108 744	37 279	38 917	35.8%	37 846	34.8%	51 981	139.4%	-	-	128 744	345.4%	2 423	96.2%	(100.0%)
Interest	13 801	5 353	209	1.5%	-	-	179	3.3%	859	16.0%	1 247	23.3%	499	13.0%	72.0%
Dividends	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(750 672)	(282 710)	(314 961)	42.0%	(292 649)	39.0%	(296 619)	104.9%	(238 592)	84.4%	(1 142 821)	404.2%	(311 860)	123.1%	(23.5%)
Suppliers and employees	(722 920)	(280 663)	(309 310)	42.8%	(279 211)	38.6%	(291 480)	103.9%	(226 917)	80.9%	(1 106 917)	394.4%	(278 845)	123.5%	(18.6%)
Finance charges	(10 223)	(2 048)	(434)	4.2%	(5 132)	50.2%	(406)	19.8%	(4 778)	233.4%	(10 750)	525.0%	(5 202)	94.3%	(8.1%)
Transfers and grants	(17 528)	-	(5 217)	29.8%	(8 306)	47.4%	(4 733)	-	(6 897)	-	(25 153)	-	(27 813)	124.6%	(75.2%)
Net Cash from/(used) Operating Activities	180 081	47 501	39 811	22.1%	(35 358)	(19.6%)	58 860	123.9%	71 473	150.5%	134 786	283.8%	24 493	68.0%	191.8%
Cash Flow from Investing Activities															
Receipts	2 305	-	1	-	1	-	0	-	-	-	2	-	3 121	260.1%	(100.0%)
Proceeds on disposal of PPE	2 305	-	1	-	1	-	0	-	-	-	2	-	3 121	135.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(170 929)	(47 179)	(23 906)	14.0%	(29 108)	17.0%	(28 322)	60.0%	(44 775)	94.9%	(126 112)	267.3%	(22 435)	57.6%	99.6%
Capital assets	(170 929)	(47 179)	(23 906)	14.0%	(29 108)	17.0%	(28 322)	60.0%	(44 775)	94.9%	(126 112)	267.3%	(22 435)	57.6%	99.6%
Net Cash from/(used) Investing Activities	(168 624)	(47 179)	(23 906)	14.2%	(29 107)	17.3%	(28 322)	60.0%	(44 775)	94.9%	(126 110)	267.3%	(19 314)	56.4%	131.8%
Cash Flow from Financing Activities															
Receipts	-	-	126	-	137	-	65	-	768	-	1 097	-	104	84.8%	640.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	126	-	137	-	65	-	768	-	1 097	-	104	84.8%	640.3%
Payments	-	-	(206)	-	(5 612)	-	(233)	-	(5 964)	-	(12 015)	-	(5 570)	105.5%	7.1%
Repayment of borrowing	-	-	(206)	-	(5 612)	-	(233)	-	(5 964)	-	(12 015)	-	(5 570)	105.5%	7.1%
Net Cash from/(used) Financing Activities	-	-	(79)	-	(5 474)	-	(168)	-	(5 196)	-	(10 918)	-	(5 466)	106.3%	(4.9%)
Net Increase/(Decrease) in cash held	11 457	323	15 826	138.1%	(69 939)	(610.5%)	30 370	9 414.6%	21 502	6 665.6%	(2 242)	(695.0%)	(287)	(119.0%)	(7 602.6%)
Cash/cash equivalents at the year begin:	10 876	490	23 822	219.0%	39 648	364.5%	(30 291)	(6 182.1%)	78	16.0%	23 822	4 861.8%	24 109	100.0%	(99.7%)
Cash/cash equivalents at the year end:	22 333	813	39 648	177.5%	(30 291)	(135.6%)	78	9.6%	21 580	2 655.8%	21 580	2 655.8%	23 822	-	(9.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 356	98.0%	168	2.0%	-	-	-	-	8 525	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 356	98.0%	168	2.0%	-	-	-	-	8 525	100.0%

Contact Details

Municipal Manager	Ms Norah Lion(Acting)	015 307 8060
Financial Manager	Norah Lion	015 307 8060

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	356 251	356 251	98 452	27.6%	89 458	25.1%	64 967	18.2%	93 615	26.3%	346 491	97.3%	62 551	88.3%	49.7%
Property rates	70 634	70 634	16 933	24.0%	16 209	22.9%	16 269	23.0%	16 182	22.9%	65 594	92.9%	15 432	96.4%	4.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	95 327	95 327	23 074	24.2%	19 631	20.6%	17 719	18.6%	28 622	30.0%	89 046	93.4%	19 933	91.0%	43.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 337	11 337	2 879	25.4%	2 895	25.5%	2 810	24.8%	2 823	24.9%	11 408	100.6%	2 561	96.8%	10.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	330	330	106	32.2%	61	18.5%	66	20.1%	54	16.2%	287	87.0%	42	74.1%	26.4%
Interest earned - external investments	260	260	156	60.2%	56	21.7%	39	15.0%	24	9.3%	276	106.2%	123	115.7%	(80.3%)
Interest earned - outstanding debtors	74 644	74 644	17 156	23.0%	18 029	24.2%	18 581	24.9%	19 093	25.6%	72 859	97.6%	16 392	65.7%	16.5%
Dividends received	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 600	2 600	269	10.3%	200	7.7%	1	-	452	17.4%	923	35.5%	140	66.8%	223.1%
Licences and permits	9 021	9 021	3 563	39.5%	2 507	27.8%	2 543	28.2%	3 617	40.1%	12 230	135.6%	3 828	117.3%	(5.5%)
Agency services	2 255	2 255	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	88 490	88 490	33 955	38.4%	29 651	33.5%	1 183	1.3%	23 342	26.4%	88 132	99.6%	4 330	99.3%	439.1%
Other own revenue	1 352	1 352	361	26.7%	218	16.1%	5 753	425.7%	(596)	(44.1%)	5 736	424.4%	(230)	59.4%	158.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	438 819	447 178	67 008	15.3%	80 012	18.2%	61 357	13.7%	65 904	14.7%	274 281	61.3%	72 407	67.6%	(9.0%)
Employee related costs	118 379	117 522	25 374	21.4%	27 841	23.5%	25 843	22.0%	24 910	21.2%	103 968	88.5%	24 797	87.2%	.5%
Remuneration of councillors	12 855	12 085	3 278	25.5%	3 212	25.0%	2 083	17.2%	3 985	33.0%	12 559	103.9%	3 087	108.5%	29.1%
Debt impairment	31 558	31 558	-	-	137	.4%	-	-	-	-	137	.4%	89	45.0%	(100.0%)
Depreciation and asset impairment	74 909	74 909	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	848	1 998	184	21.7%	394	46.5%	612	30.7%	175	8.8%	1 365	68.4%	572	145.5%	(69.4%)
Bulk purchases	82 573	82 573	15 139	18.3%	20 762	25.1%	8 333	10.1%	12 332	14.9%	56 566	68.5%	10 488	79.4%	17.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	(638)	-	(100.0%)
Contracted services	45 536	49 485	8 683	19.1%	12 154	26.7%	10 686	21.6%	7 930	16.0%	39 452	79.7%	5 860	92.6%	35.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	72 160	77 047	14 350	19.9%	15 512	21.5%	13 799	17.9%	16 572	21.5%	60 234	78.2%	28 150	76.4%	(41.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(82 567)	(90 926)	31 444		9 446		3 610		27 710		72 210		(9 856)		
Transfers recognised - capital	37 279	37 279	18 272	49.0%	(2 898)	(7.8%)	5 242	14.1%	17 259	46.3%	37 875	101.6%	6 785	129.6%	154.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 289)	(53 648)	49 716		6 548		8 852		44 969		110 085		(3 071)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 289)	(53 648)	49 716		6 548		8 852		44 969		110 085		(3 071)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 289)	(53 648)	49 716		6 548		8 852		44 969		110 085		(3 071)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 289)	(53 648)	49 716		6 548		8 852		44 969		110 085		(3 071)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	61 179	54 279	19 422	31.7%	5 722	9.4%	4 362	8.0%	11 257	20.7%	40 764	75.1%	11 551	82.8%	(2.5%)
National Government	37 279	37 279	16 273	43.7%	4 776	12.8%	3 631	9.7%	9 657	25.9%	34 337	92.1%	6 726	117.4%	43.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 279	37 279	16 273	43.7%	4 776	12.8%	3 631	9.7%	9 657	25.9%	34 337	92.1%	6 726	117.4%	43.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 900	17 000	3 149	13.2%	946	4.0%	731	4.3%	1 601	9.4%	6 427	37.8%	4 825	48.4%	(66.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 179	54 279	19 422	31.7%	5 722	9.4%	4 362	8.0%	11 257	20.7%	40 764	75.1%	11 551	82.8%	(2.5%)
Governance and Administration	4 500	3 700	517	11.5%	656	14.6%	731	19.8%	1 137	30.7%	3 042	82.2%	1 452	55.6%	(21.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	654	38.9%	(100.0%)
Corporate Services	4 500	3 700	517	11.5%	656	14.6%	731	19.8%	1 137	30.7%	3 042	82.2%	799	81.7%	42.4%
Community and Public Safety	1 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 279	26 279	6 799	24.9%	1 749	6.4%	3 631	13.8%	9 400	35.8%	21 579	82.1%	1 767	80.9%	432.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 279	26 279	6 799	24.9%	1 749	6.4%	3 631	13.8%	9 400	35.8%	21 579	82.1%	1 767	88.3%	432.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 800	24 300	12 106	43.5%	3 317	11.9%	-	-	719	3.0%	16 142	66.4%	8 332	91.5%	(91.4%)
Electricity	27 800	24 300	12 106	43.5%	3 317	11.9%	-	-	719	3.0%	16 142	66.4%	8 332	91.5%	(91.4%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	353 657	330 211	92 795	26.2%	77 643	22.0%	70 084	21.2%	73 950	22.4%	314 473	95.2%	48 054	88.2%	53.9%
Property rates, penalties and collection charges	35 634	35 634	7 776	21.8%	7 722	21.7%	10 206	28.6%	10 732	30.1%	36 437	102.3%	14 861	112.3%	(27.8%)
Service charges	169 246	144 446	30 786	18.2%	32 502	19.2%	39 791	27.5%	34 115	23.6%	137 194	95.0%	26 621	66.6%	28.2%
Other revenue	18 953	19 007	4 006	21.1%	2 817	14.9%	3 418	18.0%	4 276	22.5%	14 517	76.4%	4 286	96.2%	(.2%)
Government - operating	88 490	88 490	35 974	40.7%	21 588	24.4%	1 867	2.1%	22 549	25.5%	81 978	92.6%	-	94.9%	(100.0%)
Government - capital	37 279	37 279	12 571	33.7%	11 771	31.6%	12 937	34.7%	-	-	37 279	100.0%	-	162.0%	-
Interest	4 054	5 353	1 682	41.5%	1 243	30.7%	1 866	34.9%	2 277	42.5%	7 068	132.0%	2 286	128.0%	(.4%)
Dividends	2	2	-	-	-	-	-	-	0	8.3%	0	8.3%	-	-	(100.0%)
Payments	(302 351)	(282 710)	(70 595)	23.3%	(80 717)	26.7%	(55 888)	19.8%	(59 441)	21.0%	(266 640)	94.3%	(45 058)	84.8%	31.9%
Suppliers and employees	(301 504)	(280 663)	(70 312)	23.3%	(80 186)	26.6%	(55 276)	19.7%	(59 296)	21.1%	(265 070)	94.4%	(44 680)	84.6%	32.7%
Finance charges	(848)	(2 048)	(282)	33.3%	(532)	62.7%	(612)	29.9%	(144)	7.0%	(1 570)	76.7%	(378)	172.7%	(61.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 306	47 501	22 201	43.3%	(3 074)	(6.0%)	14 196	29.9%	14 509	30.5%	47 833	100.7%	2 996	114.1%	384.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 179)	(47 179)	(22 141)	43.3%	(6 523)	12.7%	(4 973)	10.5%	(12 833)	27.2%	(46 471)	98.5%	(13 168)	120.0%	(2.5%)
Capital assets	(51 179)	(47 179)	(22 141)	43.3%	(6 523)	12.7%	(4 973)	10.5%	(12 833)	27.2%	(46 471)	98.5%	(13 168)	120.0%	(2.5%)
Net Cash from/(used) Investing Activities	(51 179)	(47 179)	(22 141)	43.3%	(6 523)	12.7%	(4 973)	10.5%	(12 833)	27.2%	(46 471)	98.5%	(13 168)	120.0%	(2.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	127	323	60	47.0%	(9 597)	(7 543.6%)	9 223	2 859.2%	1 676	519.6%	1 362	422.1%	(10 172)	(45.1%)	(116.5%)
Cash/cash equivalents at the year begin:	2 100	490	490	23.3%	550	26.2%	(9 047)	(1 846.4%)	176	35.9%	490	100.0%	10 662	100.0%	(98.4%)
Cash/cash equivalents at the year end:	2 227	813	550	24.7%	(9 047)	(406.2%)	176	21.6%	1 852	227.9%	1 852	227.9%	490	19.1%	277.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 189	19.3%	1 617	4.3%	1 417	3.8%	26 981	72.5%	37 205	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 642	3.9%	3 136	2.7%	2 675	2.3%	107 144	91.1%	117 598	27.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 071	2.6%	862	2.1%	734	1.8%	38 470	93.5%	41 137	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 646	2.8%	6 588	2.8%	6 360	2.7%	219 077	91.8%	238 672	54.9%	-	-	-	-
Total By Income Source	19 549	4.5%	12 204	2.8%	11 186	2.6%	391 672	90.1%	434 611	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	784	7.7%	702	6.9%	701	6.9%	7 947	78.4%	10 135	2.3%	-	-	-	-
Commercial	3 222	5.1%	1 967	3.1%	2 200	3.5%	55 237	88.2%	62 626	14.4%	-	-	-	-
Households	14 162	4.0%	8 991	2.5%	7 755	2.2%	322 540	91.3%	353 447	81.3%	-	-	-	-
Other	1 381	16.4%	544	6.5%	531	6.3%	5 948	70.8%	8 404	1.9%	-	-	-	-
Total By Customer Group	19 549	4.5%	12 204	2.8%	11 186	2.6%	391 672	90.1%	434 611	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 350	98.2%	-	-	248	1.8%	-	-	13 598	43.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 917	22.9%	1 787	10.4%	2 806	16.4%	8 628	50.3%	17 138	54.5%
Auditor-General	40	5.6%	-	-	-	-	682	94.4%	723	2.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	17 308	55.0%	1 787	5.7%	3 054	9.7%	9 310	29.6%	31 459	100.0%

Contact Details

Municipal Manager	Dr SS Sebashe	015 780 6302
Financial Manager	Mr AF Mushwana	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	102 167	102 167	37 856	37.1%	46 570	45.6%	38 555	37.7%	8 765	8.6%	131 746	129.0%	8 860	82.6%	(1.1%)
Property rates	13 394	13 394	5 680	42.4%	6 863	51.2%	7 009	52.3%	4 731	35.3%	24 283	181.3%	3 208	99.8%	47.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 655	2 655	592	22.3%	629	23.7%	718	27.0%	515	19.4%	2 453	92.4%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	626	102.5%	(100.0%)
Rental of facilities and equipment	365	365	62	17.0%	59	16.3%	55	15.2%	36	9.8%	213	58.3%	67	89.1%	(46.9%)
Interest earned - external investments	1 500	1 500	620	41.3%	697	46.5%	236	15.7%	1 574	104.9%	3 127	208.5%	824	128.8%	91.0%
Interest earned - outstanding debtors	125	125	52	41.9%	112	89.9%	222	177.2%	431	345.0%	818	654.0%	92	183.3%	366.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	220	220	55	24.9%	95	43.4%	80	36.3%	33	15.1%	263	119.6%	76	106.0%	(56.1%)
Licences and permits	2 867	2 867	402	14.0%	726	25.3%	461	16.1%	430	15.0%	2 019	70.4%	-	-	(100.0%)
Agency services	852	852	472	55.4%	(2)	(.2%)	818	96.1%	219	25.7%	1 506	176.9%	991	102.9%	(77.9%)
Transfers recognised - operational	77 054	77 054	29 420	38.2%	25 204	32.7%	1 727	2.2%	612	.8%	56 963	73.9%	2 119	77.4%	(71.1%)
Other own revenue	1 060	1 060	502	47.3%	12 185	1 149.3%	27 229	2 568.2%	185	17.4%	40 101	3 782.2%	220	126.0%	(16.0%)
Gains on disposal of PPE	2 075	2 075	-	-	-	-	-	-	-	-	-	-	638	30.7%	(100.0%)
Operating Expenditure	132 707	132 707	16 162	12.2%	18 870	14.2%	18 997	14.3%	15 294	11.5%	69 322	52.2%	16 913	59.4%	(9.6%)
Employee related costs	43 045	43 045	8 779	20.4%	9 073	21.1%	9 033	21.0%	5 875	13.6%	32 760	76.1%	7 511	87.2%	(21.8%)
Remuneration of councillors	8 522	8 522	1 882	22.1%	1 881	22.1%	1 840	21.6%	1 610	18.9%	7 214	84.7%	1 883	99.0%	(14.5%)
Debt impairment	3 700	3 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 000	33 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	78	78	-	-	-	-	-	-	-	-	-	-	56	110.9%	(100.0%)
Bulk purchases	900	900	140	15.6%	215	23.9%	208	23.1%	138	15.3%	701	77.9%	206	91.3%	(33.1%)
Other Materials	2 808	2 808	203	7.2%	116	4.1%	363	12.9%	775	27.6%	1 457	51.9%	302	42.6%	156.8%
Contracted services	7 426	7 426	1 583	21.3%	1 583	21.3%	1 636	22.0%	1 417	19.1%	6 219	83.7%	1 476	88.1%	(4.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 227	33 227	3 574	10.8%	6 000	18.1%	5 918	17.8%	5 479	16.5%	20 971	63.1%	5 479	79.8%	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 540)	(30 540)	21 694		27 700		19 558		(6 528)		62 424		(8 053)		
Transfers recognised - capital	25 309	25 309	4 283	16.9%	4 290	17.0%	14 946	59.1%	7 167	28.3%	30 686	121.2%	7 916	97.3%	(9.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 231)	(5 231)	25 977		31 990		34 504		639		93 109		(136)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 231)	(5 231)	25 977		31 990		34 504		639		93 109		(136)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 231)	(5 231)	25 977		31 990		34 504		639		93 109		(136)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 231)	(5 231)	25 977		31 990		34 504		639		93 109		(136)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	49 589	49 589	5 439	11.0%	4 852	9.8%	19 141	38.6%	11 760	23.7%	41 192	83.1%	10 625	86.2%	10.7%
National Government	34 633	34 633	4 271	12.3%	4 259	12.3%	15 490	44.7%	11 312	32.7%	35 331	102.0%	8 706	102.7%	29.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	16	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 633	34 633	4 271	12.3%	4 259	12.3%	15 490	44.7%	11 312	32.7%	35 331	102.0%	8 722	102.7%	29.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 956	14 956	1 168	7.8%	594	4.0%	3 651	24.4%	448	3.0%	5 861	39.2%	1 902	43.9%	(76.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 589	49 589	5 439	11.0%	4 852	9.8%	19 141	38.6%	11 760	23.7%	41 192	83.1%	10 625	86.2%	10.7%
Governance and Administration	8 260	8 260	205	2.5%	397	4.8%	3 635	44.0%	-	-	4 237	51.3%	338	31.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	8 260	8 260	205	2.5%	397	4.8%	3 635	44.0%	-	-	4 237	51.3%	338	31.9%	(100.0%)
Community and Public Safety	15 400	15 400	-	-	234	1.5%	4 336	28.2%	5 302	34.4%	9 872	64.1%	1 338	89.2%	296.1%
Community & Social Services	7 900	7 900	-	-	234	3.0%	2 537	32.1%	2 940	37.2%	5 711	72.3%	501	32.7%	487.2%
Sport And Recreation	7 500	7 500	-	-	-	-	1 799	24.0%	2 362	31.5%	4 161	55.5%	838	99.1%	181.9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 929	25 929	5 234	20.2%	4 222	16.3%	10 625	41.0%	6 458	24.9%	26 539	102.4%	6 370	98.3%	1.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	416	-	(100.0%)
Road Transport	25 929	25 929	5 234	20.2%	4 222	16.3%	10 625	41.0%	6 458	24.9%	26 539	102.4%	5 955	96.3%	8.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	545	-	-	-	545	-	2 578	96.1%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	990	106.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	545	-	-	-	545	-	1 588	83.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	125 401	125 401	48 104	38.4%	44 868	35.8%	34 368	27.4%	7 065	5.6%	134 406	107.2%	4 888	102.0%	44.6%
Property rates, penalties and collection charges	13 394	13 394	2 097	15.7%	4 887	36.5%	4 285	32.0%	3 430	25.6%	14 699	109.7%	2 303	75.5%	48.9%
Service charges	2 655	2 655	432	16.3%	717	27.0%	770	29.0%	441	16.6%	2 361	88.9%	402	78.2%	9.8%
Other revenue	5 364	5 364	2 278	42.5%	1 130	21.1%	1 702	31.7%	1 314	24.5%	6 424	119.8%	1 333	122.0%	(1.4%)
Government - operating	77 054	77 054	31 722	41.2%	25 463	33.0%	19 869	25.8%	-	-	77 054	100.0%	-	94.5%	-
Government - capital	25 309	25 309	10 920	43.1%	11 931	47.1%	7 458	29.5%	-	-	30 309	119.8%	-	128.7%	-
Interest	1 625	1 625	655	40.3%	739	45.5%	285	17.5%	1 880	115.7%	3 559	219.0%	850	127.5%	121.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 924)	(93 924)	(19 708)	21.0%	(19 389)	20.6%	(19 477)	20.7%	(22 322)	23.8%	(80 897)	86.1%	(19 302)	92.2%	15.6%
Suppliers and employees	(93 846)	(93 846)	(19 708)	21.0%	(19 389)	20.7%	(19 477)	20.8%	(22 317)	23.8%	(80 891)	86.2%	(19 239)	92.2%	16.0%
Finance charges	(78)	(78)	-	-	-	-	-	-	(5)	6.8%	(5)	6.8%	(63)	122.5%	(91.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	31 476	31 476	28 396	90.2%	25 479	80.9%	14 891	47.3%	(15 257)	(48.5%)	53 509	170.0%	(14 415)	121.2%	5.8%
Cash Flow from Investing Activities															
Receipts	2 075	2 075	-	-	-	-	-	-	-	-	-	-	638	30.7%	(100.0%)
Proceeds on disposal of PPE	2 075	2 075	-	-	-	-	-	-	-	-	-	-	638	30.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 365)	(41 365)	(5 215)	12.6%	(4 743)	11.5%	(16 023)	38.7%	(11 760)	28.4%	(37 741)	91.2%	(12 108)	83.3%	(2.9%)
Capital assets	(41 365)	(41 365)	(5 215)	12.6%	(4 743)	11.5%	(16 023)	38.7%	(11 760)	28.4%	(37 741)	91.2%	(12 108)	83.3%	(2.9%)
Net Cash from/(used) Investing Activities	(39 290)	(39 290)	(5 215)	13.3%	(4 743)	12.1%	(16 023)	40.8%	(11 760)	29.9%	(37 741)	96.1%	(11 471)	86.0%	2.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 814)	(7 814)	23 181	(296.7%)	20 736	(265.4%)	(1 133)	14.5%	(27 017)	345.8%	15 768	(201.8%)	(25 886)	(1 590.6%)	4.4%
Cash/cash equivalents at the year begin:	42 184	42 184	42 184	100.0%	65 365	155.0%	86 101	204.1%	84 969	201.4%	42 184	100.0%	68 915	100.0%	23.3%
Cash/cash equivalents at the year end:	34 370	34 370	65 365	190.2%	86 101	250.5%	84 969	247.2%	57 952	168.6%	57 952	168.6%	43 030	150.0%	34.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	265	17.8%	200	13.4%	178	11.9%	849	56.9%	1 492	5.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 169	8.9%	1 847	7.6%	1 429	5.9%	18 879	77.6%	24 324	81.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	27	12.1%	21	9.8%	13	5.8%	159	72.3%	220	.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	251	11.7%	187	8.7%	141	6.6%	1 569	73.0%	2 149	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	5.0%	15	5.0%	15	5.0%	257	85.0%	303	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	298	19.6%	76	5.0%	96	6.3%	1 053	69.1%	1 523	5.1%	-	-	-	-
Total By Income Source	3 025	10.1%	2 346	7.8%	1 872	6.2%	22 767	75.9%	30 010	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	76	4.7%	54	3.3%	55	3.4%	1 436	88.6%	1 622	5.4%	-	-	-	-
Commercial	57	11.9%	42	8.8%	19	4.0%	362	75.3%	481	1.6%	-	-	-	-
Households	1 735	12.3%	1 322	9.4%	1 039	7.4%	10 017	71.0%	14 114	47.0%	-	-	-	-
Other	1 156	8.4%	928	6.7%	759	5.5%	10 950	79.4%	13 793	46.0%	-	-	-	-
Total By Customer Group	3 025	10.1%	2 346	7.8%	1 872	6.2%	22 767	75.9%	30 010	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	331	100.0%	-	-	-	-	-	-	331	100.0%
Total	331	100.0%	-	-	-	-	-	-	331	100.0%

Contact Details

Municipal Manager	R J Ramothwala	015 793 2409
Financial Manager	Rosina Ngoveni	015 793 2409

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	938 774	669 650	136 100	14.5%	86 464	9.2%	314 942	47.0%	144 280	21.5%	681 785	101.8%	48 571	85.9%	197.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	283 531	169 507	20 096	7.1%	24 756	8.7%	24 743	14.6%	15 887	9.4%	85 483	50.4%	40 646	83.9%	(60.9%)
Service charges - sanitation revenue	26 963	28 964	2 643	9.8%	11 098	41.2%	6 614	22.8%	3 944	13.6%	24 299	83.9%	5 172	42.0%	(23.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	392	20	10.1%	7	3.4%	33	8.4%	14	3.5%	74	18.8%	37	109.0%	(63.1%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 050	3 350	834	79.4%	753	71.7%	51	1.5%	608	18.2%	2 246	67.1%	153	-	297.6%
Interest earned - outstanding debtors	19 944	19 944	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	602 416	426 487	112 366	18.7%	49 714	8.3%	283 021	66.4%	123 762	29.0%	568 863	133.4%	2 238	91.8%	5 431.1%
Other own revenue	4 670	21 007	141	3.0%	136	2.9%	480	2.3%	64	.3%	821	3.9%	325	67.1%	(80.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	894 276	802 147	76 245	8.5%	118 667	13.3%	136 776	17.1%	100 162	12.5%	431 850	53.8%	127 533	60.6%	(21.5%)
Employee related costs	348 598	263 567	53 219	15.3%	67 421	19.3%	59 630	22.6%	41 976	15.9%	222 245	84.3%	58 983	85.6%	(28.8%)
Remuneration of councillors	10 398	15 134	1 944	18.7%	2 315	22.3%	2 269	15.0%	6 669	44.1%	13 198	87.2%	2 279	87.9%	192.6%
Debt impairment	19 856	15 756	-	-	-	-	-	-	-	-	-	-	14 350	126.1%	(100.0%)
Depreciation and asset impairment	137 369	168 752	-	-	-	-	-	-	66	-	66	-	2	-	2 648.7%
Finance charges	650	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	143 581	85 067	1 909	1.3%	12 260	8.5%	25 173	29.6%	10 236	12.0%	49 578	58.3%	16 469	54.6%	(37.8%)
Other Materials	103 068	131 923	8 410	8.2%	22 651	22.0%	21 719	16.5%	22 232	16.9%	75 012	56.9%	21 320	61.1%	4.3%
Contracted services	11 766	11 766	1 111	9.4%	3 953	33.6%	3 551	30.2%	3 312	28.1%	11 926	101.4%	1 104	46.1%	200.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	118 991	109 533	9 652	8.1%	10 068	8.5%	24 434	22.3%	15 671	14.3%	59 825	54.6%	13 026	73.8%	20.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	44 499	(132 497)	59 855		(32 203)		178 166		44 117		249 936		(78 963)		
Transfers recognised - capital	609 721	184 480	10 348	1.7%	23 844	3.9%	25 350	13.7%	3 826	2.1%	63 368	34.3%	201 062	68.3%	(98.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	654 220	51 983	70 203		(8 359)		203 516		47 943		313 304		122 099		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	654 220	51 983	70 203		(8 359)		203 516		47 943		313 304		122 099		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	654 220	51 983	70 203		(8 359)		203 516		47 943		313 304		122 099		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	654 220	51 983	70 203		(8 359)		203 516		47 943		313 304		122 099		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	674 966	674 966	14 635	2.2%	13 856	2.1%	23 384	3.5%	11 768	1.7%	63 643	9.4%	156 113	62.7%	(92.5%)
National Government	597 086	597 086	13 855	2.3%	13 856	2.3%	23 350	3.9%	9 940	1.7%	61 002	10.2%	153 292	59.4%	(93.5%)
Provincial Government	-	-	-	-	-	-	34	-	-	-	34	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	597 086	597 086	13 855	2.3%	13 856	2.3%	23 384	3.9%	9 940	1.7%	61 036	10.2%	153 292	59.4%	(93.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	77 880	77 880	779	1.0%	-	-	-	-	1 828	2.3%	2 607	3.3%	2 820	96.7%	(35.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	674 966	674 966	14 635	2.2%	13 856	2.1%	23 384	3.5%	11 768	1.7%	63 643	9.4%	156 113	62.7%	(92.5%)
Governance and Administration	180 625	180 625	779	.4%	-	-	6 563	3.6%	1 828	1.0%	9 170	5.1%	760	1 059.1%	140.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 050	2 050	779	38.0%	-	-	-	-	-	-	779	38.0%	-	1.7%	-
Corporate Services	178 575	178 575	-	-	-	-	6 563	3.7%	1 828	1.0%	8 391	4.7%	760	1 273.2%	140.6%
Community and Public Safety	10 110	10 110	-	-	-	-	-	-	-	-	-	-	2 060	93.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	54.3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10 110	10 110	-	-	-	-	-	-	-	-	-	-	2 060	110.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	484 231	484 231	13 855	2.9%	13 856	2.9%	16 821	3.5%	9 940	2.1%	54 472	11.2%	153 292	42.2%	(93.5%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	379 574	379 574	13 855	3.7%	13 856	3.7%	9 811	2.6%	9 375	2.5%	46 897	12.4%	153 292	42.2%	(93.9%)
Waste Water Management	104 657	104 657	-	-	-	-	7 010	6.7%	565	.5%	7 575	7.2%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 402 615	854 130	146 448	10.4%	56 472	4.0%	473 489	55.4%	686	.1%	677 095	79.3%	249 624	67.3%	(99.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	184 758	198 862	22 760	12.3%	25	-	8 642	4.3%	10	-	31 437	15.8%	45 855	73.6%	(100.0%)
Other revenue	4 670	21 008	141	3.0%	108	2.3%	480	2.3%	68	.3%	797	3.8%	317	74.1%	(78.6%)
Government - operating	602 416	426 486	57 260	9.5%	49 669	8.2%	282 077	66.1%	-	-	389 005	91.2%	2 238	53.9%	(100.0%)
Government - capital	609 721	184 480	65 454	10.7%	5 916	1.0%	182 239	98.8%	-	-	253 609	137.5%	201 062	78.4%	(100.0%)
Interest	1 050	23 294	834	79.4%	753	71.7%	51	.2%	608	2.6%	2 246	9.6%	153	42.8%	297.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(728 398)	(618 291)	(76 245)	10.5%	(113 357)	15.6%	(136 776)	22.1%	(99 568)	16.1%	(425 946)	68.9%	(112 114)	54.1%	(11.2%)
Suppliers and employees	(727 748)	(617 640)	(76 245)	10.5%	(113 089)	15.5%	(136 776)	22.1%	(99 568)	16.1%	(425 678)	68.9%	(112 114)	54.1%	(11.2%)
Finance charges	(650)	(650)	(0)	.1%	(267)	41.1%	-	-	-	-	(268)	41.2%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	674 217	235 840	70 203	10.4%	(56 885)	(8.4%)	336 713	142.8%	(98 882)	(41.9%)	251 149	106.5%	137 510	93.9%	(171.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(674 966)	(220 696)	(14 635)	2.2%	(13 856)	2.1%	(23 304)	10.6%	(11 768)	5.3%	(63 563)	28.8%	(155 113)	58.5%	(92.4%)
Capital assets	(674 966)	(220 696)	(14 635)	2.2%	(13 856)	2.1%	(23 304)	10.6%	(11 768)	5.3%	(63 563)	28.8%	(155 113)	58.5%	(92.4%)
Net Cash from/(used) Investing Activities	(674 966)	(220 696)	(14 635)	2.2%	(13 856)	2.1%	(23 304)	10.6%	(11 768)	5.3%	(63 563)	28.8%	(155 113)	58.5%	(92.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(749)	15 144	55 568	(7 421.2%)	(70 741)	9 447.5%	313 409	2 069.6%	(110 650)	(730.7%)	187 586	1 238.7%	(17 603)	(30.6%)	528.6%
Cash/cash equivalents at the year begin:	-	20 981	20 981	-	76 549	-	5 808	27.7%	319 217	1 521.5%	20 981	100.0%	60 842	(33.1%)	424.7%
Cash/cash equivalents at the year end:	(749)	36 125	76 549	(10 223.2%)	5 808	(775.7%)	319 217	883.7%	208 567	577.4%	208 567	577.4%	43 239	(30.3%)	382.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Ngoepe N A	015 811 6300
Financial Manager	Ms Mangena S (Acting)	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	187 228	209 235	80 855	43.2%	94 474	50.5%	52 457	25.1%	43 440	20.8%	271 226	129.6%	41 281	108.4%	5.2%
Property rates	11 985	14 039	2 602	21.7%	5 170	43.1%	2 690	19.2%	12 073	86.0%	22 534	160.5%	1 922	61.8%	528.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	85 891	85 046	17 557	20.4%	24 743	28.8%	20 803	24.5%	16 242	19.1%	79 346	93.3%	14 090	61.2%	15.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 655	13 631	2 996	34.6%	3 966	45.8%	2 983	21.9%	1 989	14.6%	11 935	87.6%	1 868	102.2%	6.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	215	7 905	4 515	2 100.1%	231	107.4%	93	1.2%	206	2.6%	5 046	63.8%	60	122.3%	242.0%
Interest earned - external investments	150	198	29	19.2%	1 088	725.6%	568	287.1%	413	208.5%	2 099	1 059.9%	488	-	(15.4%)
Interest earned - outstanding debtors	750	2 044	692	92.3%	(478)	(63.7%)	(33)	(1.6%)	307	15.0%	488	23.9%	296	106.3%	3.7%
Dividends received	-	-	2 670	-	2 491	-	2 391	-	2 493	-	10 045	-	2 387	-	4.4%
Fines	1 800	980	219	12.1%	256	14.2%	342	34.9%	432	44.1%	1 249	127.4%	275	30.6%	57.1%
Licences and permits	1 491	8 999	11	.7%	15	1.0%	14	.2%	7	.1%	47	.5%	10	77.3%	(31.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 767	42 767	18 583	43.5%	19 653	46.0%	10 554	24.7%	-	-	48 790	114.1%	-	110.2%	-
Other own revenue	17 554	17 656	30 116	171.6%	30 358	172.9%	410	2.3%	7 014	39.7%	67 897	384.5%	16 541	7 730.5%	(57.6%)
Gains on disposal of PPE	15 970	15 970	864	5.4%	6 981	43.7%	11 641	72.9%	2 265	14.2%	21 751	136.2%	3 343	15.0%	(32.3%)
Operating Expenditure	195 664	224 176	76 028	38.9%	76 556	39.1%	48 804	21.8%	46 627	20.8%	248 016	110.6%	54 641	109.5%	(14.7%)
Employee related costs	81 279	86 452	21 411	26.3%	21 715	26.7%	26 121	30.2%	23 406	27.1%	92 653	107.2%	19 087	71.3%	22.6%
Remuneration of councillors	5 408	3 528	891	16.5%	882	16.3%	882	25.0%	1 079	30.6%	3 733	105.8%	886	89.9%	21.8%
Debt impairment	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 947	24 947	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	850	1 736	-	-	816	96.0%	-	-	-	-	816	47.0%	715	208.1%	(100.0%)
Bulk purchases	36 480	48 841	8 755	24.0%	18 720	51.3%	10 279	21.0%	6 008	12.3%	43 761	89.6%	10 927	100.5%	(45.0%)
Other Materials	4 340	4 340	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 069	5 502	1 116	13.8%	1 511	18.7%	1 682	30.6%	1 026	18.7%	5 335	97.0%	1 412	80.1%	(27.3%)
Transfers and grants	-	315	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 791	48 015	31 840	82.1%	32 914	84.8%	9 841	20.5%	15 109	31.5%	89 703	186.8%	21 732	239.5%	(30.5%)
Loss on disposal of PPE	-	-	12 015	-	-	-	-	-	-	-	12 015	-	(118)	-	(100.0%)
Surplus/(Deficit)	(8 436)	(14 940)	4 827		17 918		3 653		(3 187)		23 210		(13 359)		
Transfers recognised - capital	18 943	18 943	-	-	-	-	12 629	66.7%	-	-	12 629	66.7%	-	28.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 507	4 003	4 827		17 918		16 282		(3 187)		35 839		(13 359)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 507	4 003	4 827		17 918		16 282		(3 187)		35 839		(13 359)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 507	4 003	4 827		17 918		16 282		(3 187)		35 839		(13 359)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 507	4 003	4 827		17 918		16 282		(3 187)		35 839		(13 359)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	29 450	29 450	1 653	5.6%	488	1.7%	3 267	11.1%	3 445	11.7%	8 855	30.1%	2 003	31.1%	72.0%
National Government	18 943	18 943	1 653	8.7%	488	2.6%	3 267	17.2%	3 445	18.2%	8 855	46.7%	1 766	90.3%	95.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	236	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 943	18 943	1 653	8.7%	488	2.6%	3 267	17.2%	3 445	18.2%	8 855	46.7%	2 003	91.7%	72.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 507	10 507	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 450	29 450	1 653	5.6%	488	1.7%	3 267	11.1%	3 445	11.7%	8 855	30.1%	2 003	31.1%	72.0%
Governance and Administration	4 507	5 028	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	4 507	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	3 028	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	11 800	-	-	-	-	-	-	-	-	-	-	-	9.1%	-
Community & Social Services	-	5 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	6 500	-	-	-	-	-	-	-	-	-	-	-	9.1%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 943	11 122	1 653	11.9%	488	3.5%	3 267	29.4%	3 445	31.0%	8 855	79.6%	2 003	40.6%	72.0%
Planning and Development	7 943	11 122	1 653	20.8%	488	6.1%	3 267	29.4%	3 445	31.0%	8 855	79.6%	2 003	49.9%	72.0%
Road Transport	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	154 771	212 208	86 627	56.0%	92 677	59.9%	70 915	33.4%	47 941	22.6%	298 160	140.5%	58 799	167.3%	(18.5%)
Property rates, penalties and collection charges	11 985	14 039	2 647	22.1%	2 716	22.7%	2 326	16.6%	2 528	18.0%	10 216	72.8%	2 183	131.1%	15.8%
Service charges	60 016	98 677	20 554	34.2%	27 711	46.2%	18 674	18.9%	15 222	15.4%	82 161	83.3%	15 958	99.4%	(4.6%)
Other revenue	21 060	35 540	41 660	197.8%	54 512	258.8%	25 811	72.6%	27 861	78.4%	149 843	421.6%	37 487	546.4%	(25.7%)
Government - operating	42 767	42 767	15 423	36.1%	-	-	10 554	24.7%	-	-	25 977	60.7%	-	119.3%	-
Government - capital	18 943	18 943	3 160	16.7%	6 314	33.3%	12 629	66.7%	-	-	22 103	116.7%	-	100.0%	-
Interest	-	2 242	514	-	455	-	875	39.0%	963	42.9%	2 806	125.1%	784	-	22.8%
Dividends	-	-	2 670	-	969	-	47	-	1 368	-	5 054	-	2 387	-	(42.7%)
Payments	(139 776)	(228 864)	(84 401)	60.4%	(93 482)	66.9%	(52 798)	23.1%	(62 525)	27.3%	(293 207)	128.1%	(57 078)	154.5%	9.5%
Suppliers and employees	(138 926)	(227 127)	(84 317)	60.7%	(93 387)	67.2%	(52 724)	23.2%	(62 434)	27.5%	(292 863)	128.9%	(57 007)	154.4%	9.5%
Finance charges	(850)	(1 737)	(84)	9.8%	(96)	11.3%	(74)	4.2%	(91)	5.2%	(344)	19.8%	(71)	160.7%	28.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 995	(16 656)	2 226	14.8%	(806)	(5.4%)	18 117	(108.8%)	(14 584)	87.6%	4 953	(29.7%)	1 721	415.1%	(947.5%)
Cash Flow from Investing Activities															
Receipts	32 457	15 970	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	32 457	15 970	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 450)	-	(1 653)	5.6%	(408)	1.4%	(3 553)	-	(3 573)	-	(9 187)	-	(2 003)	23.6%	78.4%
Capital assets	(29 450)	-	(1 653)	5.6%	(408)	1.4%	(3 553)	-	(3 573)	-	(9 187)	-	(2 003)	23.6%	78.4%
Net Cash from/(used) Investing Activities	3 007	15 970	(1 653)	(55.0%)	(408)	(13.6%)	(3 553)	(22.2%)	(3 573)	(22.4%)	(9 187)	(57.5%)	(2 003)	55.1%	78.4%
Cash Flow from Financing Activities															
Receipts	698	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	698	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 200)	-	-	-	-	-	(2 515)	-	-	-	(2 515)	-	(1 584)	88.6%	(100.0%)
Repayment of borrowing	(8 200)	-	-	-	-	-	(2 515)	-	-	-	(2 515)	-	(1 584)	88.6%	(100.0%)
Net Cash from/(used) Financing Activities	(7 502)	-	-	-	-	-	(2 515)	-	-	-	(2 515)	-	(1 584)	(8.5%)	(100.0%)
Net Increase/(Decrease) in cash held	10 500	(686)	573	5.5%	(1 214)	(11.6%)	12 049	(1 756.5%)	(18 157)	2 646.8%	(6 749)	983.7%	(1 866)	356.9%	873.0%
Cash/cash equivalents at the year begin:	9 095	1 367	8 899	97.8%	9 472	104.1%	8 258	604.1%	20 307	1 485.5%	8 899	651.0%	24 386	21.7%	(16.7%)
Cash/cash equivalents at the year end:	19 595	681	9 472	48.3%	8 258	42.1%	20 307	2 982.0%	2 150	315.7%	2 150	315.7%	22 520	161.0%	(90.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 012	76.2%	557	10.6%	261	5.0%	434	8.3%	5 264	47.2%	-	-	401	7.0%
Receivables from Non-exchange Transactions - Property Rates	2 736	57.2%	435	9.1%	367	7.7%	1 242	26.0%	4 781	42.9%	-	-	6 109	127.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	946	50.3%	257	13.7%	192	10.2%	485	25.8%	1 880	16.9%	-	-	1 220	64.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(466)	59.6%	(26)	3.3%	21	(2.6%)	(311)	39.7%	(782)	(7.0%)	-	-	566	(72.0%)
Total By Income Source	7 227	64.9%	1 223	11.0%	841	7.5%	1 851	16.6%	11 142	100.0%	-	-	8 297	74.0%
Debtors Age Analysis By Customer Group														
Organs of State	328	29.6%	110	9.9%	164	14.8%	507	45.7%	1 109	10.0%	-	-	15	1.0%
Commercial	3 869	77.4%	482	9.6%	257	5.1%	393	7.9%	5 001	44.9%	-	-	2 591	51.0%
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 030	60.2%	631	12.5%	420	8.3%	951	18.9%	5 032	45.2%	-	-	5 690	113.0%
Total By Customer Group	7 227	64.9%	1 223	11.0%	841	7.5%	1 851	16.6%	11 142	100.0%	-	-	8 297	74.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 320	21.6%	8 532	12.8%	2 460	3.7%	41 109	61.9%	66 421	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 320	21.6%	8 532	12.8%	2 460	3.7%	41 109	61.9%	66 421	100.0%

Contact Details

Municipal Manager	Mr J. Matshivha	015 534 6100
Financial Manager	Ms VJ Tshikundamalema	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUTALE (LIM342)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	82 096	107 780	29 762	36.3%	26 052	31.7%	18 579	17.2%	3 633	3.4%	78 027	72.4%	3 437	82.3%	5.7%
Property rates	2 150	1 910	1 124	52.3%	1 496	69.6%	(1 507)	(78.9%)	498	26.1%	1 611	84.3%	556	68.3%	(10.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	943	1 224	271	28.8%	335	35.5%	312	25.4%	317	25.9%	1 235	100.8%	101	66.9%	212.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	75	83	22	29.2%	20	26.1%	19	23.5%	59	70.9%	120	144.4%	17	102.2%	243.5%
Interest earned - external investments	320	600	286	89.3%	106	33.0%	350	58.4%	435	72.4%	1 177	196.1%	546	184.1%	(20.4%)
Interest earned - outstanding debtors	1 000	224	28	2.8%	61	6.1%	56	25.1%	126	56.2%	271	121.1%	(401)	37.3%	(131.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	201	288	0	.1%	-	-	-	-	6	2.1%	6	2.2%	97	129.9%	(93.6%)
Licences and permits	3 282	3 025	784	23.9%	709	21.6%	740	24.5%	463	15.3%	2 695	89.1%	564	70.8%	(17.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 265	96 426	216	.3%	22 628	32.2%	17 597	18.2%	1 091	1.1%	41 532	43.1%	905	84.1%	20.5%
Other own revenue	3 860	4 000	27 032	700.3%	698	18.1%	1 012	25.3%	639	16.0%	29 381	734.5%	1 052	73.1%	(39.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	71 384	70 620	26 059	36.5%	20 998	29.4%	17 972	25.4%	9 800	13.9%	74 829	106.0%	15 488	117.5%	(36.7%)
Employee related costs	35 972	34 157	4 792	13.3%	6 064	16.9%	6 368	18.6%	5 673	16.6%	22 896	67.0%	4 562	57.3%	24.4%
Remuneration of councillors	7 461	7 494	885	11.9%	1 868	25.0%	1 828	24.4%	1 652	22.0%	6 234	83.2%	1 324	70.7%	24.8%
Debt impairment	2 112	2 112	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	119	153	8	6.9%	24	20.1%	22	14.4%	21	13.7%	75	49.1%	108	119.2%	(80.7%)
Bulk purchases	-	2 274	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 337	2 174	14	.6%	26	1.1%	15	.7%	303	13.9%	358	16.5%	191	20.6%	58.6%
Transfers and grants	-	-	4 096	-	1 814	-	-	-	-	-	5 910	-	-	-	-
Other expenditure	20 382	19 256	16 264	79.8%	11 202	55.0%	9 739	50.6%	2 150	11.2%	39 356	204.4%	9 303	305.8%	(76.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 712	37 160	3 703		5 055		607		(6 167)		3 198		(12 051)		
Transfers recognised - capital	22 855	-	-	-	4 721	20.7%	-	-	3 706	-	8 427	-	9 023	45.0%	(58.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 567	37 160	3 703		9 776		607		(2 461)		11 625		(3 027)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 567	37 160	3 703		9 776		607		(2 461)		11 625		(3 027)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 567	37 160	3 703		9 776		607		(2 461)		11 625		(3 027)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 567	37 160	3 703		9 776		607		(2 461)		11 625		(3 027)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	33 567	34 586	4 109	12.2%	7 468	22.2%	4 066	11.8%	3 279	9.5%	18 923	54.7%	6 620	55.1%	(50.5%)
National Government	22 855	24 858	1 137	5.0%	-	-	50	.2%	-	-	1 187	4.8%	5 977	36.3%	(100.0%)
Provincial Government	-	-	2 972	-	7 453	-	4 016	-	3 279	-	17 720	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 855	24 858	4 109	18.0%	7 453	32.6%	4 066	16.4%	3 279	13.2%	18 907	76.1%	5 977	56.3%	(45.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 712	9 728	-	-	-	-	-	-	-	-	-	-	643	33.4%	(100.0%)
Public contributions and donations	-	-	-	-	16	-	-	-	-	-	16	-	-	-	-
Capital Expenditure Standard Classification	33 567	34 586	4 109	12.2%	7 468	22.2%	4 066	11.8%	3 279	9.5%	18 923	54.7%	6 620	55.1%	(50.5%)
Governance and Administration	602	849	-	-	-	-	50	5.9%	-	-	50	5.9%	22	27.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	549	-	-	-	-	50	9.1%	-	-	50	9.1%	22	4.9%	(100.0%)
Corporate Services	602	300	-	-	-	-	-	-	-	-	-	-	-	93.4%	-
Community and Public Safety	4 620	1 855	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	20	1 855	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 385	30 470	4 109	21.2%	7 468	38.5%	4 016	13.2%	3 279	10.8%	18 873	61.9%	6 598	68.4%	(50.3%)
Planning and Development	130	954	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 255	29 516	4 109	21.3%	7 468	38.8%	4 016	13.6%	3 279	11.1%	18 873	63.9%	6 598	69.3%	(50.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 460	1 412	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 460	1 412	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	103 534	104 192	36 077	34.8%	24 292	23.5%	40 309	38.7%	2 270	2.2%	102 947	98.8%	2 345	85.8%	(3.2%)
Property rates, penalties and collection charges	1 720	1 720	96	5.6%	508	29.6%	279	16.2%	551	32.0%	1 434	83.4%	128	23.4%	331.6%
Service charges	896	1 163	85	9.5%	95	10.6%	111	9.5%	105	9.0%	396	34.1%	46	10.6%	126.0%
Other revenue	6 977	7 065	2 297	32.9%	1 494	21.4%	1 807	25.6%	1 179	16.7%	6 778	95.9%	1 625	77.6%	(27.5%)
Government - operating	70 265	70 449	28 994	41.3%	22 088	31.4%	18 264	25.9%	-	-	69 346	98.4%	-	86.9%	-
Government - capital	22 855	22 695	4 300	18.8%	-	-	19 498	85.9%	-	-	23 798	104.9%	-	95.1%	-
Interest	820	1 100	305	37.1%	106	12.9%	350	31.9%	435	39.5%	1 195	108.7%	546	168.4%	(20.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 272)	(67 308)	(36 459)	55.0%	(39 316)	59.3%	(14 806)	22.0%	(14 281)	21.2%	(104 862)	155.8%	(17 185)	104.4%	(16.9%)
Suppliers and employees	(66 152)	(67 155)	(36 434)	55.1%	(39 290)	59.4%	(14 781)	22.0%	(14 022)	20.9%	(104 527)	155.7%	(17 157)	104.8%	(18.3%)
Finance charges	(119)	(153)	(25)	21.3%	(26)	21.6%	(24)	15.9%	(259)	169.6%	(335)	218.9%	(28)	34.3%	827.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 262	36 884	(382)	(1.0%)	(15 024)	(40.3%)	25 503	69.1%	(12 011)	(32.6%)	(1 915)	(5.2%)	(14 840)	51.9%	(19.1%)
Cash Flow from Investing Activities															
Receipts	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 627)	(34 586)	(4 109)	12.2%	(7 453)	22.2%	(4 066)	11.8%	(3 279)	9.5%	(18 907)	54.7%	(6 912)	73.3%	(52.6%)
Capital assets	(33 627)	(34 586)	(4 109)	12.2%	(7 453)	22.2%	(4 066)	11.8%	(3 279)	9.5%	(18 907)	54.7%	(6 912)	73.3%	(52.6%)
Net Cash from/(used) Investing Activities	(32 377)	(33 336)	(4 109)	12.7%	(7 453)	23.0%	(4 066)	12.2%	(3 279)	9.8%	(18 907)	56.7%	(6 912)	79.6%	(52.6%)
Cash Flow from Financing Activities															
Receipts	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(349)	(349)	(83)	23.8%	(86)	24.8%	(105)	30.1%	(91)	26.1%	(366)	104.8%	(108)	100.0%	(15.9%)
Repayment of borrowing	(349)	(349)	(83)	23.8%	(86)	24.8%	(105)	30.1%	(91)	26.1%	(366)	104.8%	(108)	100.0%	(15.9%)
Net Cash from/(used) Financing Activities	(346)	(346)	(83)	24.1%	(86)	25.0%	(105)	30.4%	(91)	26.4%	(366)	105.8%	(108)	100.7%	(15.9%)
Net Increase/(Decrease) in cash held	4 539	3 202	(4 575)	(100.8%)	(22 563)	(497.1%)	21 332	666.1%	(15 382)	(480.3%)	(21 188)	(661.6%)	(21 860)	146.1%	(29.6%)
Cash/cash equivalents at the year begin:	81	4 996	4 986	6 155.3%	411	507.2%	(22 152)	(443.4%)	(820)	(16.4%)	4 986	99.8%	3 333	1.9%	(124.6%)
Cash/cash equivalents at the year end:	4 620	8 198	411	8.9%	(22 152)	(479.5%)	(820)	(10.0%)	(16 202)	(197.6%)	(16 202)	(197.6%)	(18 527)	(249.7%)	(12.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	162	8.4%	160	8.3%	153	8.0%	1 452	75.3%	1 928	26.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	116	7.5%	115	7.5%	99	6.5%	1 207	78.5%	1 537	21.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	6.1%	4	5.3%	3	4.4%	62	84.2%	73	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15)	(.4%)	5	.1%	39	1.1%	3 609	99.2%	3 638	50.7%	-	-	-	-
Total By Income Source	267	3.7%	284	4.0%	295	4.1%	6 329	88.2%	7 176	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	72	3.4%	84	4.0%	79	3.8%	1 859	88.8%	2 094	29.2%	-	-	-	-
Commercial	114	4.7%	110	4.5%	116	4.7%	2 113	86.1%	2 454	34.2%	-	-	-	-
Households	81	3.1%	90	3.4%	100	3.8%	2 357	89.7%	2 628	36.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	267	3.7%	284	4.0%	295	4.1%	6 329	88.2%	7 176	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	605	100.0%	-	-	-	-	-	-	605	38.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	357	100.0%	-	-	-	-	-	-	357	22.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	323	54.2%	30	5.0%	243	40.8%	595	38.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	962	61.8%	323	20.7%	30	1.9%	243	15.6%	1 557	100.0%

Contact Details

Municipal Manager	Mr Razwiedani Shumani	015 967 9601
Financial Manager	Mr Marutha Melvin	015 967 9608

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	742 180	625 686	179 630	24.2%	155 701	21.0%	134 737	21.5%	168 455	26.9%	638 523	102.1%	36 216	68.5%	365.1%
Property rates	103 824	53 286	12 133	11.7%	12 583	12.1%	13 090	24.6%	57 021	107.0%	94 828	178.0%	8 286	80.0%	588.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 000	15 313	11 649	388.3%	11 828	394.3%	11 723	76.6%	11 020	72.0%	46 220	301.8%	11 182	1 418.0%	(1.5%)
Service charges - other	18 951	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 000	1 000	192	19.2%	208	20.8%	157	15.7%	152	15.2%	708	70.8%	161	70.5%	(5.6%)
Interest earned - external investments	16 000	16 000	3 680	23.0%	4 496	28.1%	4 400	27.5%	4 262	26.6%	16 838	105.2%	3 993	85.8%	6.7%
Interest earned - outstanding debtors	14 000	16 000	4 003	28.6%	4 222	30.2%	4 398	27.5%	3 162	19.8%	15 785	98.7%	3 785	91.0%	(16.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	15 706	425	14.2%	577	19.2%	851	5.4%	435	2.8%	2 288	14.6%	211	61.0%	106.7%
Licences and permits	330	347	3 090	936.4%	3 352	1 015.7%	2 760	795.4%	2 825	814.2%	12 027	3 466.0%	3 076	4 393.0%	(8.1%)
Agency services	11 700	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	391 738	391 738	138 750	35.4%	114 843	29.3%	93 190	23.8%	-	-	346 783	88.5%	-	83.5%	-
Other own revenue	178 387	103 045	5 709	3.2%	3 592	2.0%	4 168	4.0%	89 578	86.9%	103 046	100.0%	5 523	11.3%	1 522.0%
Gains on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	549 787	581 914	103 889	18.9%	110 914	20.2%	101 539	17.4%	173 101	29.7%	489 442	84.1%	111 587	59.4%	55.1%
Employee related costs	183 895	188 412	45 408	24.7%	44 891	24.4%	46 897	24.9%	49 068	26.0%	186 264	98.9%	43 689	83.6%	12.3%
Remuneration of councillors	22 304	22 304	5 573	25.0%	5 652	25.3%	5 595	25.1%	6 393	28.7%	23 214	104.1%	5 575	84.8%	14.7%
Debt impairment	47 659	66 336	772	1.6%	691	1.5%	847	1.3%	7 610	11.5%	9 920	15.0%	1 486	4.9%	412.2%
Depreciation and asset impairment	47 187	75 591	-	-	-	-	-	-	-	-	-	-	15 341	64.7%	(100.0%)
Finance charges	2 100	2 100	44	2.1%	41	1.9%	18	.9%	111	5.3%	215	10.2%	60	19.9%	86.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 060	3 060	392	12.8%	313	10.2%	371	12.1%	404	13.2%	1 479	48.3%	318	26.8%	27.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	243 581	224 112	51 700	21.2%	59 326	24.4%	47 811	21.3%	109 514	48.9%	268 351	119.7%	45 119	49.3%	142.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	192 394	43 772	75 742		44 787		33 198		(4 646)		149 081		(75 371)		
Transfers recognised - capital	141 460	194 144	38 536	27.2%	48 836	34.5%	54 233	27.9%	-	-	141 605	72.9%	-	120.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	333 854	237 916	114 278		93 622		87 431		(4 646)		290 685		(75 371)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	333 854	237 916	114 278		93 622		87 431		(4 646)		290 685		(75 371)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	333 854	237 916	114 278		93 622		87 431		(4 646)		290 685		(75 371)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	333 854	237 916	114 278		93 622		87 431		(4 646)		290 685		(75 371)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	333 863	317 916	31 004	9.3%	39 010	11.7%	65 500	20.6%	95 942	30.2%	231 456	72.8%	56 082	63.2%	71.1%
National Government	141 460	194 144	22 376	15.8%	34 913	24.7%	57 588	29.7%	73 202	37.7%	188 079	96.9%	36 351	74.9%	101.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	141 460	194 144	22 376	15.8%	34 913	24.7%	57 588	29.7%	73 202	37.7%	188 079	96.9%	36 351	74.9%	101.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	192 403	123 772	8 628	4.5%	4 097	2.1%	7 912	6.4%	22 740	18.4%	43 377	35.0%	19 732	40.2%	15.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	333 863	317 916	31 004	9.3%	39 010	11.7%	65 500	20.6%	95 942	30.2%	231 456	72.8%	56 082	63.2%	71.1%
Governance and Administration	7 400	7 962	1 229	16.6%	1 421	19.2%	410	5.2%	964	12.1%	4 024	50.5%	2 398	56.9%	(59.8%)
Executive & Council	100	50	2	1.6%	-	-	-	-	-	-	2	3.2%	6	81.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	7 300	7 912	1 227	16.8%	1 421	19.5%	410	5.2%	964	12.2%	4 022	50.8%	2 392	56.8%	(59.7%)
Community and Public Safety	70 850	67 441	2 513	3.5%	1 245	1.8%	5 029	7.5%	13 423	19.9%	22 210	32.9%	13 010	43.8%	3.2%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	29 900	29 967	2 430	8.1%	1 169	3.9%	3 540	11.8%	4 866	16.2%	12 006	40.1%	4 783	22.0%	1.7%
Public Safety	3 200	1 750	-	-	-	-	43	2.5%	-	-	43	2.5%	1 368	31.0%	(100.0%)
Housing	37 750	35 724	83	.2%	76	.2%	1 446	4.0%	8 556	24.0%	10 162	28.4%	6 858	81.0%	24.8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	249 813	236 713	27 259	10.9%	36 344	14.5%	58 898	24.9%	79 311	33.5%	201 812	85.3%	39 978	70.0%	98.4%
Planning and Development	1 350	1 350	-	-	203	15.1%	95	7.0%	471	34.9%	770	57.0%	1 156	39.9%	(59.2%)
Road Transport	248 463	235 363	27 259	11.0%	36 140	14.5%	58 803	25.0%	78 840	33.5%	201 043	85.4%	38 821	70.5%	103.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 800	5 800	3	-	-	-	1 163	20.0%	2 244	38.7%	3 409	58.8%	697	30.4%	222.1%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 800	5 800	3	-	-	-	1 163	20.0%	2 244	38.7%	3 409	58.8%	697	30.4%	222.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	739 343	810 126	251 967	34.1%	197 250	26.7%	177 566	21.9%	105 132	13.0%	731 914	90.3%	51 836	101.4%	102.8%
Property rates, penalties and collection charges	51 912	20 643	4 917	9.5%	3 048	5.9%	6 130	29.7%	7 141	34.6%	21 237	102.9%	3 659	108.2%	95.2%
Service charges	9 080	18 660	3 290	36.2%	4 164	45.9%	4 676	25.1%	5 001	26.8%	17 130	91.8%	3 436	101.5%	45.5%
Other revenue	129 153	168 041	16 760	13.0%	21 868	16.9%	14 616	8.7%	88 547	52.7%	141 791	84.4%	40 614	146.1%	118.0%
Government - operating	391 738	391 738	184 575	47.1%	114 843	29.3%	93 190	23.8%	-	-	392 608	100.2%	-	83.9%	-
Government - capital	141 460	194 144	38 536	27.2%	48 691	34.4%	54 233	27.9%	-	-	141 460	72.9%	-	122.0%	-
Interest	16 000	16 900	3 888	24.3%	4 636	29.0%	4 721	27.9%	4 443	26.3%	17 688	104.7%	4 127	101.6%	7.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(451 681)	(439 888)	(227 435)	50.4%	(126 386)	28.0%	(119 463)	27.2%	(145 919)	33.2%	(619 203)	140.8%	(108 647)	99.5%	34.3%
Suppliers and employees	(449 581)	(437 888)	(227 391)	50.6%	(126 345)	28.1%	(119 444)	27.3%	(145 808)	33.3%	(618 988)	141.4%	(108 587)	130.0%	34.3%
Finance charges	(2 100)	(2 000)	(44)	2.1%	(41)	1.9%	(19)	.9%	(111)	5.6%	(215)	10.7%	(60)	22.3%	86.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	287 662	370 239	24 532	8.5%	70 864	24.6%	58 103	15.7%	(40 787)	(11.0%)	112 711	30.4%	(56 811)	117.0%	(28.2%)
Cash Flow from Investing Activities															
Receipts	-	-	100 000	-	120 000	-	-	-	-	-	220 000	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	100 000	-	120 000	-	-	-	-	-	220 000	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(332 663)	(317 916)	(31 004)	9.3%	(39 010)	11.7%	(65 500)	20.6%	(95 942)	30.2%	(231 456)	72.8%	(56 082)	63.2%	71.1%
Capital assets	(332 663)	(317 916)	(31 004)	9.3%	(39 010)	11.7%	(65 500)	20.6%	(95 942)	30.2%	(231 456)	72.8%	(56 082)	63.2%	71.1%
Net Cash from/(used) Investing Activities	(332 663)	(317 916)	68 996	(20.7%)	80 990	(24.3%)	(65 500)	20.6%	(95 942)	30.2%	(11 456)	3.6%	(56 082)	18.0%	71.1%
Cash Flow from Financing Activities															
Receipts	45 000	45 000	-	-	10 000	22.2%	-	-	-	-	10 000	22.2%	40 000	57.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 000	45 000	-	-	10 000	22.2%	-	-	-	-	10 000	22.2%	40 000	57.1%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(45 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	45 000	-	-	10 000	-	-	-	-	-	10 000	22.2%	40 000	33.3%	(100.0%)
Net Increase/(Decrease) in cash held	(45 001)	97 323	93 527	(207.8%)	161 854	(359.7%)	(7 397)	(7.6%)	(136 729)	(140.5%)	111 255	114.3%	(72 893)	(200.0%)	87.6%
Cash/cash equivalents at the year begin:	154 848	282 553	282 553	182.5%	376 081	242.9%	537 935	190.4%	530 538	187.8%	282 553	100.0%	440 089	100.0%	20.6%
Cash/cash equivalents at the year end:	109 847	379 876	376 081	342.4%	537 935	489.7%	530 538	139.7%	393 809	103.7%	393 809	103.7%	367 196	144.1%	7.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 059	9.0%	1 946	3.5%	1 784	3.2%	47 456	84.4%	56 245	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 168	7.1%	1 003	3.3%	975	3.2%	26 186	86.3%	30 333	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 656	7.5%	1 339	3.8%	1 308	3.7%	30 100	85.0%	35 403	10.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50 038	23.2%	2 865	1.3%	2 477	1.1%	160 435	74.3%	215 816	63.9%	-	-	-	-
Total By Income Source	59 921	17.7%	7 153	2.1%	6 545	1.9%	264 178	78.2%	337 797	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59 921	17.7%	7 153	2.1%	6 545	1.9%	264 178	78.2%	337 797	100.0%	-	-	-	-
Total By Customer Group	59 921	17.7%	7 153	2.1%	6 545	1.9%	264 178	78.2%	337 797	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr H E Maluleke	015 962 7588
Financial Manager	Mrs M A Madzhie	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	656 222	646 827	189 741	28.9%	182 171	27.8%	81 210	12.6%	165 659	25.6%	618 781	95.7%	92 201	90.0%	79.7%
Property rates	35 311	41 666	9 553	27.1%	11 137	31.5%	11 045	26.5%	11 186	26.8%	42 922	103.0%	5 265	72.0%	112.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	256 416	-	50 558	19.7%	62 943	24.5%	59 562	-	64 796	-	237 859	-	45 358	79.0%	42.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 713	-	1 897	24.6%	2 359	30.6%	1 904	-	2 011	-	8 171	-	1 378	75.2%	45.9%
Service charges - other	-	266 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	258	429	87	33.5%	115	44.6%	49	11.5%	69	16.2%	320	74.6%	61	186.6%	13.5%
Interest earned - external investments	1 734	3 136	416	24.0%	760	43.8%	647	20.6%	800	25.5%	2 623	83.6%	613	90.6%	30.4%
Interest earned - outstanding debtors	20 439	11 439	2 133	10.4%	1 590	7.8%	2 238	19.6%	1 890	16.5%	7 852	68.6%	950	64.2%	99.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 118	1 566	349	11.2%	278	8.9%	317	20.3%	381	24.3%	1 326	84.7%	416	68.5%	(8.3%)
Licences and permits	13 986	10 741	2 724	19.5%	1 947	13.9%	3 345	31.1%	2 594	24.2%	10 610	98.8%	2 522	88.1%	2.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	291 305	291 305	113 858	39.1%	99 665	34.2%	-	-	77 904	26.7%	291 427	100.0%	-	86.4%	(100.0%)
Other own revenue	25 942	19 809	8 166	31.5%	1 376	5.3%	2 102	10.6%	4 027	20.3%	15 671	79.1%	35 637	484.7%	(88.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	746 269	764 666	173 600	23.3%	154 058	20.6%	133 976	17.5%	164 472	21.5%	626 107	81.9%	93 981	64.1%	75.0%
Employee related costs	228 090	229 757	53 012	23.2%	60 651	26.6%	52 246	22.7%	52 749	23.0%	218 658	95.2%	52 384	101.7%	.7%
Remuneration of councillors	20 675	21 705	5 198	25.1%	5 192	25.1%	5 128	23.6%	6 275	28.9%	21 793	100.4%	2 584	55.8%	142.8%
Debt impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	145 015	145 015	-	-	-	-	-	-	2 152	1.5%	2 152	1.5%	-	-	(100.0%)
Finance charges	5 859	5 901	3	.1%	935	16.0%	309	5.2%	1 655	28.0%	2 902	49.2%	362	46.1%	357.2%
Bulk purchases	188 227	189 898	63 204	33.6%	57 636	30.6%	47 904	25.2%	67 052	35.3%	235 796	124.2%	5 250	71.3%	1 177.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	138 403	152 390	52 184	37.7%	29 643	21.4%	28 390	18.6%	34 589	22.7%	144 805	95.0%	33 401	70.4%	3.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(90 047)	(117 839)	16 141		28 113		(52 766)		1 186		(7 326)		(1 780)		
Transfers recognised - capital	114 087	-	-	-	-	-	-	-	-	-	-	-	-	38.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 040	(117 839)	16 141		28 113		(52 766)		1 186		(7 326)		(1 780)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 040	(117 839)	16 141		28 113		(52 766)		1 186		(7 326)		(1 780)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 040	(117 839)	16 141		28 113		(52 766)		1 186		(7 326)		(1 780)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 040	(117 839)	16 141		28 113		(52 766)		1 186		(7 326)		(1 780)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	150 941	191 855	23 084	15.3%	34 654	23.0%	22 393	11.7%	63 227	33.0%	143 358	74.7%	41 764	68.5%	51.4%
National Government	111 632	157 816	22 120	19.8%	26 716	23.9%	17 475	11.1%	50 923	32.3%	117 235	74.3%	33 425	69.8%	52.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	111 632	157 816	22 120	19.8%	26 716	23.9%	17 475	11.1%	50 923	32.3%	117 235	74.3%	33 425	69.3%	52.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 309	34 039	963	2.5%	7 938	20.2%	4 918	14.4%	12 304	36.1%	26 123	76.7%	8 339	64.2%	47.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	150 941	191 855	23 084	15.3%	34 654	23.0%	22 393	11.7%	63 227	33.0%	143 358	74.7%	41 764	68.5%	51.4%
Governance and Administration	4 776	2 865	8 021	167.9%	20 258	424.2%	826	28.8%	1 722	60.1%	30 826	1 076.0%	4 578	949.2%	(62.4%)
Executive & Council	-	-	8 003	-	19 750	-	113	-	-	-	27 867	-	4 324	-	(100.0%)
Budget & Treasury Office	1 141	80	-	-	277	24.3%	-	-	-	-	277	346.3%	(10)	-	(100.0%)
Corporate Services	3 635	2 785	18	.5%	231	6.3%	712	25.6%	1 722	61.8%	2 683	96.3%	264	78.2%	552.8%
Community and Public Safety	3 080	1 979	-	-	479	15.6%	1 339	67.7%	2 813	142.1%	4 631	234.0%	819	308.9%	243.3%
Community & Social Services	2 140	1 680	-	-	479	22.4%	1 339	79.7%	2 813	167.4%	4 631	275.7%	819	308.9%	243.3%
Sport And Recreation	940	299	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	113 732	151 766	9 262	8.1%	6 433	5.7%	17 856	11.8%	51 400	33.9%	84 951	56.0%	29 021	65.7%	77.1%
Planning and Development	3 450	3 000	81	2.3%	46	1.3%	93	3.1%	-	-	220	7.3%	868	35.5%	(100.0%)
Road Transport	110 282	148 766	9 181	8.3%	6 387	5.8%	17 762	11.9%	51 400	34.6%	84 731	57.0%	28 153	66.3%	82.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 233	31 875	5 800	21.3%	7 484	27.5%	2 373	7.4%	7 292	22.9%	22 950	72.0%	6 548	64.4%	11.4%
Electricity	23 073	27 855	5 565	24.1%	6 621	28.7%	2 373	8.5%	7 292	26.2%	21 851	78.4%	9 435	64.5%	(22.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 160	4 020	236	5.7%	863	20.7%	-	-	-	-	1 099	27.3%	(2 886)	-	(100.0%)
Other	2 120	3 370	-	-	-	-	-	-	-	-	-	-	797	28.5%	(100.0%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	769 497	805 699	195 691	25.4%	318 857	41.4%	166 943	20.7%	87 467	10.9%	768 958	95.4%	65 735	105.5%	33.1%
Property rates, penalties and collection charges	35 311	41 666	9 553	27.1%	11 677	33.1%	10 037	24.1%	10 027	24.1%	41 295	99.1%	9 488	85.7%	5.7%
Service charges	264 130	266 736	52 456	19.9%	65 303	24.7%	64 421	24.2%	65 927	24.7%	248 107	93.0%	48 125	116.1%	37.0%
Other revenue	42 492	32 545	15 889	37.4%	3 716	8.7%	15 439	47.4%	7 747	23.8%	42 792	131.5%	39 383	243.6%	(80.3%)
Government - operating	291 305	291 305	115 243	39.6%	193 620	66.5%	338	.1%	-	-	309 201	106.1%	33 853	100.5%	(100.0%)
Government - capital	114 087	158 872	-	-	42 190	37.0%	72 891	45.9%	-	-	115 081	72.4%	(67 767)	77.3%	(100.0%)
Interest	22 173	14 575	2 549	11.5%	2 351	10.6%	3 817	26.2%	3 765	25.8%	12 482	85.6%	2 654	71.7%	41.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(614 558)	(764 667)	(174 893)	28.5%	(154 058)	25.1%	(147 529)	19.3%	(181 449)	23.7%	(657 928)	86.0%	(86 514)	113.0%	109.7%
Suppliers and employees	(608 699)	(619 651)	(174 890)	28.7%	(153 123)	25.2%	(146 804)	23.7%	(179 555)	29.0%	(654 372)	105.6%	(86 179)	114.0%	108.4%
Finance charges	(5 859)	(145 015)	(3)	.1%	(934)	16.0%	(724)	.5%	(1 895)	1.3%	(3 557)	2.5%	(335)	28.1%	465.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	154 939	41 032	20 798	13.4%	164 800	106.4%	19 415	47.3%	(93 983)	(229.0%)	111 030	270.6%	(20 778)	84.8%	352.3%
Cash Flow from Investing Activities															
Receipts	-	(543)	-	-	-	-	-	-	-	-	-	-	8 086	(100.1%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(543)	-	-	-	-	-	-	-	-	-	-	8 086	(100.1%)	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 491)	(191 855)	(23 353)	15.5%	(34 652)	23.0%	(24 114)	12.6%	(75 738)	39.5%	(157 858)	82.3%	(33 723)	67.8%	124.6%
Capital assets	(150 491)	(191 855)	(23 353)	15.5%	(34 652)	23.0%	(24 114)	12.6%	(75 738)	39.5%	(157 858)	82.3%	(33 723)	67.8%	124.6%
Net Cash from/(used) Investing Activities	(150 491)	(192 398)	(23 353)	15.5%	(34 652)	23.0%	(24 114)	12.5%	(75 738)	39.4%	(157 858)	82.0%	(25 637)	60.6%	195.4%
Cash Flow from Financing Activities															
Receipts	0	923	-	-	-	-	370	40.1%	-	-	370	40.1%	-	-	-
Short term loans	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	923	-	-	-	-	370	40.1%	-	-	370	40.1%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 800)	(1 705)	(86)	4.8%	(639)	35.5%	-	-	(1 800)	105.6%	(2 525)	148.1%	(4 996)	-	(64.0%)
Repayment of borrowing	(1 800)	(1 705)	(86)	4.8%	(639)	35.5%	-	-	(1 800)	105.6%	(2 525)	148.1%	(4 996)	-	(64.0%)
Net Cash from/(used) Financing Activities	(1 800)	(782)	(86)	4.8%	(639)	35.5%	370	(47.3%)	(1 800)	230.1%	(2 155)	275.5%	(4 996)	-	(64.0%)
Net Increase/(Decrease) in cash held	2 648	(152 147)	(2 641)	(99.7%)	129 508	4 890.8%	(4 329)	2.8%	(171 521)	112.7%	(48 983)	32.2%	(51 411)	(91.8%)	233.6%
Cash/cash equivalents at the year begin:	5 000	-	52 140	1 042.8%	49 499	990.0%	179 007	-	174 678	-	52 140	-	83 437	-	109.4%
Cash/cash equivalents at the year end:	7 648	(152 147)	49 499	647.2%	179 007	2 340.6%	174 678	(114.8%)	3 157	(2.1%)	3 157	(2.1%)	32 026	(142.9%)	(90.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	(151)	(.5%)	14 443	47.0%	16 408	53.4%	30 700	33.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	46	.2%	562	2.0%	27 235	97.8%	27 843	30.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	(0)	-	3 960	39.3%	6 111	60.7%	10 071	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1 135)	(4.8%)	(1 839)	(7.8%)	26 696	112.5%	23 721	25.7%	-	-	-	-
Total By Income Source	-	-	(1 240)	(1.3%)	17 127	18.5%	76 450	82.8%	92 336	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(970)	(17.9%)	(1 897)	(35.0%)	8 290	152.9%	5 423	5.9%	-	-	-	-
Commercial	-	-	(113)	(.4%)	10 110	40.0%	15 307	60.5%	25 304	27.4%	-	-	-	-
Households	-	-	135	.3%	5 183	12.0%	37 860	87.7%	43 178	46.8%	-	-	-	-
Other	-	-	(292)	(1.6%)	3 730	20.2%	14 993	81.3%	18 431	20.0%	-	-	-	-
Total By Customer Group	-	-	(1 240)	(1.3%)	17 127	18.5%	76 450	82.8%	92 336	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	21	43.0%	27	57.0%	-	-	-	-	48	99.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	0	100.0%	-	-	-	-	-	-	0	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	21	43.1%	27	56.9%	-	-	-	-	48	100.0%

Contact Details

Municipal Manager	Mr Mutshinyali IP	015 519 3004
Financial Manager	Ms Makhubela MP	015 519 3210

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	800 549	708 827	139 154	17.4%	165 629	20.7%	199 402	28.1%	276 610	39.0%	780 795	110.2%	249 806	138.4%	10.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	117 069	-	-	-	-	-	-	14 516	12.4%	14 516	12.4%	20 101	27.1%	(27.8%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-
Interest earned - external investments	-	13 301	-	-	1 137	-	116	.9%	2 460	18.5%	3 713	27.9%	3 312	101.5%	(25.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	12	-	-	-	12	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	800 549	578 457	139 154	17.4%	156 425	19.5%	199 019	34.4%	188 043	32.5%	682 641	118.0%	223 402	163.7%	(15.8%)
Other own revenue	-	-	-	-	8 066	-	253	-	71 591	-	79 911	-	2 923	49.7%	2 349.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	69	-	(100.0%)
Operating Expenditure	800 549	708 827	139 154	17.4%	165 629	20.7%	212 360	30.0%	122 282	17.3%	639 426	90.2%	312 023	115.7%	(60.8%)
Employee related costs	127 756	431 707	96 372	75.4%	80 727	63.2%	37 106	8.6%	57 919	13.4%	272 124	63.0%	98 695	96.9%	(41.3%)
Remuneration of councillors	-	12 229	2 739	-	1 821	-	995	8.1%	2 303	18.8%	7 859	64.3%	4 900	-	(53.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	62 260	95.8%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	175	-	-	-	175	-	-	-	-
Other Materials	-	73 714	8 359	-	43 933	-	116 921	158.6%	47 368	64.3%	216 580	293.8%	7 927	-	497.5%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	672 793	191 177	31 684	4.7%	39 148	5.8%	57 164	29.9%	14 691	7.7%	142 686	74.6%	138 241	119.4%	(89.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	0	-		(0)		(12 958)		154 328		141 370		(62 217)		
Transfers recognised - capital	-	-	-	-	-	-	168 504	-	-	-	168 504	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	0	-		(0)		155 545		154 328		309 873		(62 217)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	0	-		(0)		155 545		154 328		309 873		(62 217)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	0	-		(0)		155 545		154 328		309 873		(62 217)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	0	-		(0)		155 545		154 328		309 873		(62 217)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	704 498	733 978	99 899	14.2%	139 329	19.8%	108 882	14.8%	161 741	22.0%	509 851	69.5%	240 999	82.1%	(32.9%)
National Government	581 594	733 978	99 883	17.2%	139 061	23.9%	108 800	14.8%	161 741	22.0%	509 484	69.4%	240 976	81.7%	(32.9%)
Provincial Government	-	-	-	-	268	-	82	-	-	-	350	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	581 594	733 978	99 883	17.2%	139 329	24.0%	108 882	14.8%	161 741	22.0%	509 835	69.5%	240 976	81.7%	(32.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	122 904	-	4	-	-	-	-	-	-	-	4	-	-	-	-
Public contributions and donations	-	-	12	-	-	-	-	-	-	-	12	-	23	-	(100.0%)
Capital Expenditure Standard Classification	704 498	733 978	99 899	14.2%	139 329	19.8%	108 882	14.8%	161 741	22.0%	509 851	69.5%	240 999	82.1%	(32.9%)
Governance and Administration	11 707	8 758	1 071	9.1%	1 278	10.9%	304	3.5%	243	2.8%	2 896	33.1%	979	80.3%	(75.2%)
Executive & Council	-	50	44	-	-	-	-	-	-	-	44	87.9%	28	39.7%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	11 707	8 708	1 027	8.8%	1 278	10.9%	304	3.5%	243	2.8%	2 852	32.7%	952	80.8%	(74.5%)
Community and Public Safety	10 752	11 560	499	4.6%	1 386	12.9%	199	1.7%	7 966	68.9%	10 050	86.9%	12	158.7%	66 097.6%
Community & Social Services	10 560	11 560	499	4.7%	1 386	13.1%	199	1.7%	7 966	68.9%	10 050	86.9%	12	158.7%	66 097.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	193	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 392	6 700	16	.1%	1 772	13.2%	415	6.2%	-	-	2 203	32.9%	23	8.1%	(100.0%)
Planning and Development	13 392	6 700	16	.1%	1 772	13.2%	415	6.2%	-	-	2 203	32.9%	23	8.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	668 646	706 961	98 313	14.7%	134 892	20.2%	107 964	15.3%	153 532	21.7%	494 702	70.0%	239 985	81.9%	(36.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	668 646	706 961	98 313	14.7%	134 892	20.2%	107 964	15.3%	153 532	21.7%	494 702	70.0%	239 985	81.9%	(36.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 407 891	1 407 891	(48 442)	(3.4%)	90 563	6.4%	499 532	35.5%	495 027	35.2%	1 036 680	73.6%	186 190	79.0%	165.9%
Property rates, penalties and collection charges	182 929	182 929	(442)	(.2%)	-	-	-	-	-	-	(442)	(.2%)	-	-	-
Service charges	-	-	-	-	8 133	-	4 898	-	14 516	-	27 547	-	18 703	3.8%	(22.4%)
Other revenue	-	-	(175)	-	36	-	2 845	-	184 730	-	187 437	-	49 092	-	276.3%
Government - operating	633 675	633 675	(238 310)	(37.6%)	81 257	12.8%	161 658	25.5%	78 021	12.3%	82 626	13.0%	-	94.4%	(100.0%)
Government - capital	581 594	581 594	191 025	32.8%	-	-	329 539	56.7%	214 220	36.8%	734 784	126.3%	115 084	159.1%	86.1%
Interest	9 693	9 693	(541)	(5.6%)	1 137	11.7%	592	6.1%	3 539	36.5%	4 728	48.8%	3 312	162.4%	6.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(721 245)	(721 245)	(139 154)	19.3%	(165 629)	23.0%	(215 096)	29.8%	(252 436)	35.0%	(772 316)	107.1%	(243 149)	89.7%	3.8%
Suppliers and employees	(721 245)	(721 245)	(139 154)	19.3%	(165 629)	23.0%	(215 096)	29.8%	(252 436)	35.0%	(772 316)	107.1%	(103 594)	61.7%	143.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(139 555)	-	(100.0%)
Net Cash from/(used) Operating Activities	686 646	686 646	(187 596)	(27.3%)	(75 065)	(10.9%)	284 436	41.4%	242 591	35.3%	264 364	38.5%	(56 959)	73.1%	(525.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(704 498)	(704 498)	(99 899)	14.2%	(143 417)	20.4%	(109 023)	15.5%	(138 405)	19.6%	(490 745)	69.7%	(214 745)	74.7%	(35.5%)
Capital assets	(704 498)	(704 498)	(99 899)	14.2%	(143 417)	20.4%	(109 023)	15.5%	(138 405)	19.6%	(490 745)	69.7%	(214 745)	74.7%	(35.5%)
Net Cash from/(used) Investing Activities	(704 498)	(704 498)	(99 899)	14.2%	(143 417)	20.4%	(109 023)	15.5%	(138 405)	19.6%	(490 745)	69.7%	(214 745)	74.7%	(35.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 852)	(17 852)	(287 496)	1 610.4%	(218 483)	1 223.8%	175 412	(982.6%)	104 185	(583.6%)	(226 381)	1 268.1%	(271 704)	71.7%	(138.3%)
Cash/cash equivalents at the year begin:	-	-	238 936	-	(48 560)	-	(267 042)	-	(91 630)	-	238 936	-	758 689	-	(112.1%)
Cash/cash equivalents at the year end:	(17 852)	(17 852)	(48 560)	272.0%	(267 042)	1 495.9%	(91 630)	513.3%	12 555	(70.3%)	12 555	(70.3%)	486 985	72.5%	(97.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 312	7.4%	6 858	8.0%	7 406	8.6%	65 081	76.0%	85 658	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 312	7.4%	6 858	8.0%	7 406	8.6%	65 081	76.0%	85 658	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 312	7.4%	6 858	8.0%	7 406	8.6%	65 081	76.0%	85 658	100.0%	-	-	-	-
Total By Customer Group	6 312	7.4%	6 858	8.0%	7 406	8.6%	65 081	76.0%	85 658	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 134	11.1%	3 606	18.8%	3 135	16.3%	10 342	53.8%	19 217	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 134	11.1%	3 606	18.8%	3 135	16.3%	10 342	53.8%	19 217	100.0%

Contact Details

Municipal Manager	Mr L.J Muthivhi	015 960 2009
Financial Manager	Mr L.J Muthivhi	015 960 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	164 958	165 982	67 584	41.0%	46 182	28.0%	38 739	23.3%	7 819	4.7%	160 325	96.6%	4 839	98.9%	61.6%
Property rates	14 120	14 120	13 197	93.5%	331	2.3%	1 030	7.3%	426	3.0%	14 985	106.1%	261	117.6%	62.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	15 782	15 782	2 813	17.8%	4 143	26.3%	3 738	23.7%	4 759	30.2%	15 453	97.9%	2 069	84.8%	130.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 200	400	84	7.0%	82	6.9%	84	21.0%	83	20.6%	333	83.3%	76	32.9%	8.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	332	332	56	16.9%	57	17.1%	81	24.3%	72	21.7%	265	80.0%	75	40.3%	(4.6%)
Interest earned - external investments	930	930	76	8.1%	468	50.3%	78	8.4%	399	42.9%	1 021	109.8%	677	154.8%	(41.0%)
Interest earned - outstanding debtors	432	496	156	36.0%	178	41.2%	26	5.2%	69	14.0%	429	86.4%	45	137.8%	55.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 000	2 500	195	4.9%	140	3.5%	127	5.1%	227	9.1%	688	27.5%	125	58.5%	81.3%
Licences and permits	3 620	3 620	401	11.1%	780	21.5%	563	15.6%	237	6.5%	1 981	54.7%	536	92.2%	(55.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	121 458	122 218	49 735	40.9%	38 661	31.8%	32 203	26.3%	500	.4%	121 099	99.1%	-	100.0%	(100.0%)
Other own revenue	3 084	5 584	872	28.3%	1 342	43.5%	809	14.5%	1 047	18.8%	4 071	72.9%	973	84.2%	7.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	159 469	162 282	32 404	20.3%	35 191	22.1%	35 741	22.0%	30 215	18.6%	133 552	82.3%	30 329	94.6%	(.4%)
Employee related costs	78 683	76 961	16 547	21.0%	16 956	21.5%	18 565	24.1%	17 291	22.5%	69 359	90.1%	15 872	98.1%	8.9%
Remuneration of councillors	12 304	12 304	2 900	23.6%	2 849	23.2%	2 900	23.6%	3 490	28.4%	12 139	98.7%	2 793	106.0%	25.0%
Debt impairment	12 511	6 340	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 009	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	14 458	16 458	3 781	26.2%	4 209	29.1%	4 898	29.8%	2 829	17.2%	15 717	95.5%	4 428	113.0%	(36.1%)
Other Materials	2 173	2 323	66	3.0%	270	12.4%	896	38.6%	709	30.5%	1 942	83.6%	137	79.7%	418.7%
Contracted services	3 000	3 400	638	21.3%	790	26.3%	289	8.5%	866	25.5%	2 583	76.0%	425	112.2%	103.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 331	40 996	8 473	24.0%	10 117	28.6%	8 192	20.0%	5 029	12.3%	31 812	77.6%	6 674	92.9%	(24.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 489	3 699	35 180		10 990		2 999		(22 396)		26 773		(25 490)		
Transfers recognised - capital	41 408	57 170	9 069	21.9%	12 291	29.7%	25 048	43.8%	-	-	46 408	81.2%	1 000	90.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 897	60 870	44 249		23 281		28 047		(22 396)		73 181		(24 490)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 897	60 870	44 249		23 281		28 047		(22 396)		73 181		(24 490)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 897	60 870	44 249		23 281		28 047		(22 396)		73 181		(24 490)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 897	60 870	44 249		23 281		28 047		(22 396)		73 181		(24 490)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	46 897	60 870	1 031	2.2%	15 412	32.9%	8 364	13.7%	13 958	22.9%	38 766	63.7%	16 345	51.8%	(14.6%)
National Government	39 347	55 959	-	-	12 934	32.9%	7 438	13.3%	13 518	24.2%	33 889	60.6%	15 995	52.2%	(15.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 347	55 959	-	-	12 934	32.9%	7 438	13.3%	13 518	24.2%	33 889	60.6%	15 995	52.2%	(15.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 550	4 911	1 031	13.7%	2 479	32.8%	927	18.9%	440	9.0%	4 876	99.3%	350	48.0%	25.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 897	60 870	1 031	2.2%	15 412	32.9%	8 364	13.7%	13 958	22.9%	38 766	63.7%	16 345	51.8%	(14.6%)
Governance and Administration	5 076	4 636	989	19.5%	2 436	48.0%	390	8.4%	36	.8%	3 851	83.1%	350	44.4%	(89.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 076	4 636	989	19.5%	2 436	48.0%	390	8.4%	36	.8%	3 851	83.1%	350	46.0%	(89.6%)
Community and Public Safety	-	-	-	-	-	-	-	-	27	-	27	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	27	-	27	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 847	50 317	-	-	12 713	34.5%	7 524	15.0%	10 517	20.9%	30 754	61.1%	12 836	48.9%	(18.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	36 847	50 317	-	-	12 713	34.5%	7 524	15.0%	10 517	20.9%	30 754	61.1%	12 836	48.9%	(18.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 974	5 917	43	.9%	264	5.3%	450	7.6%	3 378	57.1%	4 134	69.9%	3 159	65.3%	6.9%
Electricity	4 300	5 642	43	1.0%	221	5.1%	450	8.0%	3 328	59.0%	4 042	71.6%	3 159	65.3%	5.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	674	275	-	-	43	6.3%	-	-	50	18.0%	92	33.6%	-	65.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	188 997	222 992	63 659	33.7%	58 635	31.0%	64 933	29.1%	5 424	2.4%	192 651	86.4%	7 101	94.5%	(23.6%)
Property rates, penalties and collection charges	7 720	14 120	181	2.3%	776	10.1%	1 816	12.9%	1 412	10.0%	4 186	29.6%	637	81.7%	121.8%
Service charges	6 446	16 182	2 895	44.9%	4 003	62.1%	3 732	23.1%	2 533	15.7%	13 163	81.3%	2 897	79.9%	(12.6%)
Other revenue	11 035	12 035	1 548	14.0%	2 393	21.7%	2 050	17.0%	1 406	11.7%	7 397	61.5%	1 845	86.8%	(23.8%)
Government - operating	121 458	122 218	49 735	40.9%	38 661	31.8%	32 203	26.3%	-	-	120 599	98.7%	-	100.0%	-
Government - capital	41 408	57 010	9 069	21.9%	12 291	29.7%	25 048	43.9%	-	-	46 408	81.4%	1 000	90.0%	(100.0%)
Interest	930	1 426	231	24.9%	510	54.9%	83	5.8%	73	5.1%	898	62.9%	722	148.7%	(89.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 921)	(162 282)	(32 403)	20.9%	(35 191)	22.7%	(35 741)	22.0%	(21 244)	13.1%	(124 579)	76.8%	(30 329)	94.6%	(30.0%)
Suppliers and employees	(154 921)	(155 943)	(32 403)	20.9%	(35 191)	22.7%	(35 741)	22.9%	(21 244)	13.6%	(124 579)	79.9%	(30 329)	94.6%	(30.0%)
Finance charges	-	(6 340)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	34 077	60 710	31 256	91.7%	23 444	68.8%	29 192	48.1%	(15 820)	(26.1%)	68 072	112.1%	(23 228)	94.2%	(31.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 597)	(56 120)	(1 031)	2.2%	(15 412)	33.1%	(8 364)	14.9%	(8 469)	15.1%	(33 276)	59.3%	(16 345)	55.4%	(48.2%)
Capital assets	(46 597)	(56 120)	(1 031)	2.2%	(15 412)	33.1%	(8 364)	14.9%	(8 469)	15.1%	(33 276)	59.3%	(16 345)	55.4%	(48.2%)
Net Cash from/(used) Investing Activities	(46 597)	(56 120)	(1 031)	2.2%	(15 412)	33.1%	(8 364)	14.9%	(8 469)	15.1%	(33 276)	59.3%	(16 345)	55.4%	(48.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 520)	4 590	30 225	(241.4%)	8 031	(64.1%)	20 828	453.8%	(24 288)	(529.2%)	34 796	758.1%	(39 573)	(792.6%)	(38.6%)
Cash/cash equivalents at the year begin:	33 181	33 181	-	-	30 225	91.1%	38 256	115.3%	59 084	178.1%	-	-	60 546	5.3%	(2.4%)
Cash/cash equivalents at the year end:	20 661	37 771	30 225	146.3%	38 256	185.2%	59 084	156.4%	34 796	92.1%	34 796	92.1%	20 973	49.6%	65.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	96	5.2%	78	4.2%	1 686	90.7%	-	-	1 860	4.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	355	13.8%	213	8.3%	2 010	78.0%	-	-	2 578	6.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	138	.4%	137	.4%	31 075	99.1%	-	-	31 351	80.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	39	4.0%	38	3.8%	912	92.2%	-	-	989	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	30	4.6%	29	4.5%	585	90.9%	-	-	644	1.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	2.4%	41	2.4%	1 631	95.2%	-	-	1 713	4.4%	-	-	-	-
Total By Income Source	700	1.8%	535	1.4%	37 899	96.8%	-	-	39 134	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	700	1.8%	535	1.4%	37 899	96.8%	-	-	39 134	100.0%	-	-	-	-
Total By Customer Group	700	1.8%	535	1.4%	37 899	96.8%	-	-	39 134	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Kgoale TMP	015 505 7120
Financial Manager	Raganya M.C	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: AGANANG (LIM352)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	102 410	100 312	43 708	42.7%	29 704	29.0%	14 932	14.9%	6 490	6.5%	94 834	94.5%	11 878	106.7%	(45.4%)
Property rates	7 114	7 114	2	-	-	-	-	-	4 042	56.8%	4 045	56.9%	10 621	97.0%	(61.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	300	300	61	20.5%	87	29.1%	68	22.7%	71	23.7%	288	96.0%	79	102.5%	(10.4%)
Interest earned - external investments	2 100	2 100	863	41.1%	858	40.8%	1 025	48.8%	1 301	61.9%	4 046	192.6%	387	90.4%	236.2%
Interest earned - outstanding debtors	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	500	96	15.9%	78	13.1%	84	16.8%	118	23.5%	376	75.1%	-	-	(100.0%)
Licences and permits	3 000	2 301	272	9.1%	454	15.1%	498	21.7%	453	19.7%	1 678	73.0%	549	81.2%	(17.4%)
Agency services	2 000	2 000	-	-	235	11.8%	191	9.5%	166	8.3%	592	29.6%	153	43.3%	8.6%
Transfers recognised - operational	81 840	80 542	42 186	51.5%	27 625	33.8%	12 929	16.1%	-	-	82 740	102.7%	-	125.0%	-
Other own revenue	4 355	4 355	227	5.2%	366	8.4%	137	3.1%	339	7.8%	1 070	24.6%	89	16.4%	282.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	111 410	108 813	16 466	14.8%	19 319	17.3%	17 969	16.5%	21 167	19.5%	74 921	68.9%	18 480	67.0%	14.5%
Employee related costs	47 416	40 110	8 577	18.1%	9 107	19.2%	9 042	22.5%	9 640	24.0%	36 365	90.7%	8 561	92.6%	12.6%
Remuneration of councillors	12 066	12 327	2 783	23.1%	2 888	23.9%	2 838	23.0%	3 438	27.9%	11 946	96.9%	2 907	84.8%	18.3%
Debt impairment	-	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 238	7 238	817	11.3%	1 228	17.0%	963	13.3%	917	12.7%	3 925	54.2%	1 438	108.9%	(36.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 689	40 637	4 289	12.0%	6 096	17.1%	5 126	12.6%	7 173	17.7%	22 684	55.8%	5 574	54.8%	28.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 000)	(8 500)	27 242		10 385		(3 037)		(14 677)		19 913		(6 602)		
Transfers recognised - capital	52 706	73 618	2 427	4.6%	21 631	41.0%	23 648	32.1%	-	-	47 706	64.8%	-	39.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 706	65 118	29 669		32 016		20 611		(14 677)		67 619		(6 602)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 706	65 118	29 669		32 016		20 611		(14 677)		67 619		(6 602)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 706	65 118	29 669		32 016		20 611		(14 677)		67 619		(6 602)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 706	65 118	29 669		32 016		20 611		(14 677)		67 619		(6 602)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	52 706	73 618	1 433	2.7%	5 313	10.1%	4 354	5.9%	13 403	18.2%	24 503	33.3%	7 733	55.8%	73.3%
National Government	31 407	73 618	1 433	4.6%	5 313	16.9%	4 354	5.9%	12 916	17.5%	24 016	32.6%	7 733	55.8%	67.0%
Provincial Government	-	-	-	-	-	-	-	-	487	-	487	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 407	73 618	1 433	4.6%	5 313	16.9%	4 354	5.9%	13 403	18.2%	24 503	33.3%	7 733	55.8%	73.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 299	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 706	73 618	1 433	2.7%	5 313	10.1%	4 354	5.9%	13 403	18.2%	24 503	33.3%	7 733	55.8%	73.3%
Governance and Administration	3 136	26 152	85	2.7%	1 034	33.0%	3 254	12.4%	9 976	38.1%	14 350	54.9%	431	43.9%	2 213.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	88	198.6%	(100.0%)
Corporate Services	3 136	26 152	85	2.7%	1 034	33.0%	3 254	12.4%	9 976	38.1%	14 350	54.9%	343	38.8%	2 809.5%
Community and Public Safety	13 260	10 766	168	1.3%	436	3.3%	19	.2%	487	4.5%	1 110	10.3%	3 107	44.0%	(84.3%)
Community & Social Services	13 260	10 766	168	1.3%	436	3.3%	19	.2%	487	4.5%	1 110	10.3%	3 107	44.0%	(84.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 200	36 700	260	1.0%	3 649	13.4%	1 081	2.9%	2 940	8.0%	7 930	21.6%	3 150	56.7%	(6.7%)
Planning and Development	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 700	36 700	260	1.1%	3 649	15.4%	1 081	2.9%	2 940	8.0%	7 930	21.6%	3 150	49.1%	(6.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 500	-	920	36.8%	193	7.7%	-	-	-	-	1 114	-	1 045	-	(100.0%)
Electricity	2 500	-	920	36.8%	193	7.7%	-	-	-	-	1 114	-	1 045	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 610	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	155 116	173 931	46 135	29.7%	51 335	33.1%	38 618	22.2%	6 490	3.7%	142 579	82.0%	11 878	89.9%	(45.4%)
Property rates, penalties and collection charges	7 114	27 149	2	-	-	-	-	-	4 042	14.9%	4 045	14.9%	10 621	79.1%	(61.9%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	10 255	-	657	6.4%	1 222	11.9%	1 016	-	1 148	-	4 042	-	870	-	31.9%
Government - operating	81 840	82 740	42 186	51.5%	27 625	33.8%	12 929	15.6%	-	-	82 740	100.0%	-	103.1%	-
Government - capital	52 706	60 842	2 427	4.6%	21 631	41.0%	23 648	38.9%	-	-	47 706	78.4%	-	67.4%	-
Interest	3 201	3 201	863	27.0%	858	26.8%	1 025	32.0%	1 301	40.6%	4 046	126.4%	387	152.4%	236.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 410)	(100 312)	(16 472)	16.1%	(19 319)	18.9%	(17 969)	17.9%	(21 167)	21.1%	(74 927)	74.7%	(18 480)	77.1%	14.5%
Suppliers and employees	(102 410)	(100 312)	(16 472)	16.1%	(19 319)	18.9%	(17 969)	17.9%	(21 167)	21.1%	(74 927)	74.7%	(18 480)	77.1%	14.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 706	73 619	29 663	56.3%	32 016	60.7%	20 649	28.0%	(14 677)	(19.9%)	67 652	91.9%	(6 602)	112.4%	122.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 706)	(73 618)	(1 433)	2.7%	(5 313)	10.1%	(4 354)	5.9%	(13 403)	18.2%	(24 503)	33.3%	(7 733)	55.2%	73.3%
Capital assets	(52 706)	(73 618)	(1 433)	2.7%	(5 313)	10.1%	(4 354)	5.9%	(13 403)	18.2%	(24 503)	33.3%	(7 733)	55.2%	73.3%
Net Cash from/(used) Investing Activities	(52 706)	(73 618)	(1 433)	2.7%	(5 313)	10.1%	(4 354)	5.9%	(13 403)	18.2%	(24 503)	33.3%	(7 733)	55.2%	73.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	1	28 230	###########	26 704	###########	16 295	2 468 954.5%	(28 080)	(4 254 549.4%)	43 149	6 537 668.8%	(14 334)	(247.0%)	95.9%
Cash/cash equivalents at the year begin:	-	-	50 212	-	78 441	-	105 145	-	121 440	-	50 212	-	38 381	-	216.4%
Cash/cash equivalents at the year end:	(0)	1	78 441	###############	105 145	###############	121 440	18 400 029.2%	93 360	14 145 479.8%	93 360	14 145 479.8%	24 046	(247.0%)	288.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 563	100.0%	-	-	-	-	-	-	4 563	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 563	100.0%	-	-	-	-	-	-	4 563	100.0%

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 295 1413
Financial Manager	Mr Malesela Mokonyama	015 295 1407

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	125 436	136 453	42 748	34.1%	38 659	30.8%	31 563	23.1%	10 137	7.4%	123 106	90.2%	27 375	67.5%	(63.0%)
Property rates	8 346	10 368	2 593	31.1%	2 591	31.0%	2 555	24.6%	2 580	24.9%	10 319	99.5%	2 343	119.6%	10.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 141	10 141	1 823	18.0%	1 462	14.4%	904	8.9%	1 030	10.2%	5 219	51.5%	1 386	49.3%	(25.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 707	1 464	366	21.4%	366	21.4%	366	25.0%	392	26.7%	1 490	101.8%	345	85.7%	13.6%
Rental of facilities and equipment	284	292	38	13.3%	110	38.8%	72	24.8%	90	30.7%	310	106.1%	92	143.8%	(2.7%)
Interest earned - external investments	684	724	114	16.6%	502	73.4%	170	23.5%	469	64.8%	1 255	173.4%	192	90.6%	143.8%
Interest earned - outstanding debtors	2 360	4 360	989	41.9%	1 021	43.2%	1 071	24.6%	1 030	23.6%	4 111	94.3%	929	100.1%	11.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	910	910	11	1.2%	119	13.0%	185	20.4%	43	4.7%	358	39.3%	159	53.3%	(73.2%)
Licences and permits	4 254	7 254	1 697	39.9%	2 012	47.3%	755	10.4%	1 738	24.0%	6 201	85.5%	684	56.6%	154.1%
Agency services	727	-	325	44.8%	325	44.7%	771	-	298	-	1 719	-	962	-	(69.1%)
Transfers recognised - operational	95 048	95 158	35 235	37.1%	30 034	31.6%	24 108	25.3%	1 874	2.0%	91 251	95.9%	20 215	22.9%	(90.7%)
Other own revenue	974	5 781	(447)	(45.9%)	119	12.2%	604	10.4%	594	10.3%	870	15.1%	69	155.9%	763.3%
Gains on disposal of PPE	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-
Operating Expenditure	117 321	124 146	25 620	21.8%	24 565	20.9%	23 666	19.1%	34 167	27.5%	108 019	87.0%	23 228	78.3%	47.1%
Employee related costs	63 174	61 271	14 142	22.4%	13 726	21.7%	13 762	22.5%	14 358	23.4%	55 988	91.4%	13 351	84.4%	7.5%
Remuneration of councillors	9 040	10 040	2 213	24.5%	1 913	21.2%	1 913	19.0%	1 913	19.0%	7 951	79.2%	1 754	89.8%	9.1%
Debt impairment	2 670	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	7 000	7 700	3 231	46.2%	1 445	20.6%	1 006	13.1%	1 610	20.9%	7 292	94.7%	1 541	126.8%	4.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	144	-	(100.0%)
Contracted services	3 350	3 350	830	24.8%	830	24.8%	824	24.6%	702	21.0%	3 185	95.1%	830	91.0%	(15.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 087	41 785	5 204	18.5%	6 651	23.7%	6 162	14.7%	15 584	37.3%	33 602	80.4%	5 608	56.5%	177.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 114	12 307	17 128		14 094		7 896		(24 031)		15 087		4 148		
Transfers recognised - capital	30 397	31 065	582	1.9%	7 385	24.3%	791	2.5%	9 482	30.5%	18 240	58.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 511	43 372	17 710		21 479		8 688		(14 549)		33 328		4 148		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38 511	43 372	17 710		21 479		8 688		(14 549)		33 328		4 148		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 511	43 372	17 710		21 479		8 688		(14 549)		33 328		4 148		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 511	43 372	17 710		21 479		8 688		(14 549)		33 328		4 148		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	42 785	42 894	2 917	6.8%	6 944	16.2%	7 029	16.4%	16 640	38.8%	33 530	78.2%	11 577	58.4%	43.7%
National Government	30 081	29 003	1 530	5.1%	5 031	16.7%	6 317	21.8%	11 603	40.0%	24 482	84.4%	7 431	60.6%	56.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	596	37.3%	(100.0%)
District Municipality	-	-	48	-	-	-	-	-	-	-	48	-	234	39.4%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 081	29 003	1 578	5.2%	5 031	16.7%	6 317	21.8%	11 603	40.0%	24 530	84.6%	8 261	58.3%	40.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 704	13 891	1 339	10.5%	1 912	15.1%	712	5.1%	5 037	36.3%	9 000	64.8%	3 316	47.0%	51.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	42 785	42 894	2 917	6.8%	6 944	16.2%	7 029	16.4%	16 640	38.8%	33 530	78.2%	11 577	58.4%	43.7%
Governance and Administration	3 596	3 168	415	11.6%	613	17.1%	105	3.3%	1 574	49.7%	2 708	85.5%	604	61.2%	160.7%
Executive & Council	106	106	-	-	11	10.5%	-	-	74	70.2%	85	80.7%	-	-	(100.0%)
Budget & Treasury Office	500	729	127	25.4%	396	79.2%	-	-	78	10.7%	601	82.3%	396	36.0%	(80.4%)
Corporate Services	2 990	2 333	288	9.6%	206	6.9%	105	4.5%	1 423	61.0%	2 022	86.7%	208	77.2%	584.0%
Community and Public Safety	8 327	6 756	296	3.6%	1 253	15.1%	420	6.2%	3 801	56.3%	5 770	85.4%	711	41.3%	434.6%
Community & Social Services	8 327	6 756	296	3.6%	1 253	15.1%	420	6.2%	3 801	56.3%	5 770	85.4%	711	41.3%	434.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 654	28 862	2 206	8.3%	5 077	19.0%	6 208	21.5%	9 371	32.5%	22 862	79.2%	9 956	63.4%	(5.9%)
Planning and Development	500	500	-	-	-	-	-	-	434	86.7%	434	86.7%	-	100.0%	(100.0%)
Road Transport	26 154	28 362	2 206	8.4%	5 077	19.4%	6 208	21.9%	8 937	31.5%	22 429	79.1%	9 956	63.2%	(10.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 208	4 108	-	-	-	-	296	7.2%	1 894	46.1%	2 190	53.3%	306	22.7%	518.7%
Electricity	4 208	4 108	-	-	-	-	296	7.2%	1 894	46.1%	2 190	53.3%	306	22.7%	518.7%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	141 072	117 813	52 368	37.1%	37 838	26.8%	36 852	31.3%	19 493	16.5%	146 551	124.4%	23 040	255.7%	(15.4%)
Property rates, penalties and collection charges	4 412	2 429	268	6.1%	929	21.0%	606	24.9%	4 895	201.5%	6 697	275.7%	344	179.1%	1 323.6%
Service charges	4 740	6 840	1 133	23.9%	1 566	33.0%	1 237	18.1%	1 121	16.4%	5 057	73.9%	1 211	228.0%	(7.4%)
Other revenue	3 434	12 188	1 993	58.0%	2 504	72.9%	1 649	13.5%	2 121	17.4%	8 268	67.8%	1 012	217.4%	109.5%
Government - operating	95 047	95 157	36 835	38.8%	30 034	31.6%	24 108	25.3%	1 836	1.9%	92 813	97.5%	20 228	228.0%	(90.9%)
Government - capital	30 397	-	11 957	39.3%	2 087	6.9%	9 031	-	8 973	-	32 048	-	-	-	(100.0%)
Interest	3 042	1 199	182	6.0%	720	23.7%	221	18.4%	546	45.6%	1 669	139.2%	245	180.5%	122.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 584)	(116 281)	(25 620)	25.7%	(24 565)	24.7%	(23 666)	20.4%	(34 167)	29.4%	(108 019)	92.9%	(23 228)	196.5%	47.1%
Suppliers and employees	(99 561)	(82 371)	(25 620)	25.7%	(24 565)	24.7%	(23 666)	28.7%	(34 167)	41.5%	(108 019)	131.1%	(23 207)	268.6%	47.2%
Finance charges	(23)	-	-	-	-	-	-	-	-	-	-	-	(20)	-	(100.0%)
Transfers and grants	-	(33 909)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 488	1 533	26 748	64.5%	13 273	32.0%	13 186	860.4%	(14 675)	(957.5%)	38 532	2 514.2%	(187)	(591.0%)	7 728.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 506)	(32 568)	(2 917)	7.6%	(6 943)	18.0%	(7 029)	21.6%	(16 640)	51.1%	(33 530)	103.0%	(11 577)	-	43.7%
Capital assets	(38 506)	(32 568)	(2 917)	7.6%	(6 943)	18.0%	(7 029)	21.6%	(16 640)	51.1%	(33 530)	103.0%	(11 577)	-	43.7%
Net Cash from/(used) Investing Activities	(38 506)	(32 568)	(2 917)	7.6%	(6 943)	18.0%	(7 029)	21.6%	(16 640)	51.1%	(33 530)	103.0%	(11 577)	-	43.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 982	(31 035)	23 831	799.2%	6 330	212.3%	6 156	(19.8%)	(31 315)	100.9%	5 003	(16.1%)	(11 765)	(16.5%)	166.2%
Cash/cash equivalents at the year begin:	4 494	4 494	29 215	650.1%	53 046	1 180.4%	59 376	1 321.2%	65 532	1 458.2%	29 215	650.1%	12 278	-	433.7%
Cash/cash equivalents at the year end:	7 476	(26 541)	53 046	709.5%	59 376	794.2%	65 532	(246.9%)	34 218	(128.9%)	34 218	(128.9%)	513	(16.5%)	6 567.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	76	1.4%	77	1.4%	76	1.4%	5 266	95.8%	5 495	7.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	187	3.3%	120	2.1%	132	2.3%	5 317	92.4%	5 756	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	749	2.6%	722	2.5%	719	2.5%	26 332	92.3%	28 522	41.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10	1.8%	9	1.7%	12	2.1%	518	94.4%	549	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	120	1.9%	114	1.8%	113	1.8%	5 945	94.5%	6 291	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	440	1.9%	435	1.9%	429	1.9%	21 685	94.3%	22 988	33.0%	-	-	-	-
Total By Income Source	1 582	2.3%	1 477	2.1%	1 480	2.1%	65 063	93.5%	69 601	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	365	2.2%	365	2.3%	369	2.3%	15 125	93.2%	16 224	23.3%	-	-	-	-
Commercial	50	2.5%	48	2.4%	46	2.3%	1 834	92.7%	1 978	2.8%	-	-	-	-
Households	803	1.9%	807	1.9%	758	1.8%	39 622	94.4%	41 990	60.3%	-	-	-	-
Other	364	3.9%	256	2.7%	307	3.3%	8 482	90.1%	9 409	13.5%	-	-	-	-
Total By Customer Group	1 582	2.3%	1 477	2.1%	1 480	2.1%	65 063	93.5%	69 601	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4	100.0%	-	-	-	-	-	-	4	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4	100.0%	-	-	-	-	-	-	4	100.0%

Contact Details

Municipal Manager	Makhura IM	015 501 0243
Financial Manager	Mr Moloko Kwena	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	2 228 099	2 200 327	545 704	24.5%	528 390	23.7%	445 101	20.2%	434 036	19.7%	1 953 231	88.8%	373 611	87.5%	16.2%
Property rates	302 252	302 252	74 927	24.8%	77 355	25.6%	68 454	22.6%	75 818	25.1%	296 554	98.1%	72 706	106.1%	4.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	775 071	703 000	183 095	23.6%	172 499	22.3%	142 551	20.3%	159 163	22.6%	657 307	93.5%	182 902	87.8%	(13.0%)
Service charges - water revenue	279 546	234 000	55 974	20.0%	62 098	22.2%	51 251	21.9%	55 935	23.9%	225 258	96.3%	51 323	74.5%	9.0%
Service charges - sanitation revenue	66 163	50 000	11 596	17.5%	12 522	18.9%	12 379	24.8%	12 545	25.1%	49 042	98.1%	14 548	72.4%	(13.8%)
Service charges - refuse revenue	60 959	58 000	14 498	23.8%	14 522	23.8%	14 157	24.4%	14 460	24.9%	57 637	99.4%	16 650	99.1%	(13.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	20 020	20 020	2 176	10.9%	3 560	17.8%	2 510	12.5%	4 017	20.1%	12 264	61.3%	1 003	89.2%	300.5%
Interest earned - external investments	23 000	23 000	453	2.0%	7 134	31.0%	3 832	16.7%	23 672	102.9%	35 091	152.6%	9 173	180.6%	158.1%
Interest earned - outstanding debtors	30 000	30 000	7 972	26.6%	13 040	43.5%	12 140	40.5%	12 646	42.2%	45 798	152.7%	12 507	283.8%	1.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 753	10 753	382	3.6%	652	6.1%	533	5.0%	858	8.0%	2 425	22.6%	608	45.8%	41.0%
Licences and permits	9 027	9 027	2 417	26.8%	2 130	23.6%	2 507	27.8%	2 142	23.7%	9 196	101.9%	2 484	104.6%	(13.8%)
Agency services	15 656	15 656	461	2.9%	7 770	49.6%	455	2.9%	6 922	44.2%	15 608	99.7%	5 624	87.2%	23.1%
Transfers recognised - operational	556 489	558 631	186 734	33.6%	151 562	27.2%	127 284	22.8%	58 980	10.6%	524 561	93.9%	(110)	80.3%	(53 718.6%)
Other own revenue	26 963	163 788	5 020	18.6%	3 545	13.1%	7 048	4.3%	6 722	4.1%	22 335	13.6%	4 195	46.4%	60.3%
Gains on disposal of PPE	52 200	22 200	-	-	-	-	-	-	155	.7%	155	.7%	(1)	82.2%	(19 018.9%)
Operating Expenditure	2 145 711	2 112 927	516 436	24.1%	531 803	24.8%	492 877	23.3%	549 906	26.0%	2 091 022	99.0%	519 122	92.8%	5.9%
Employee related costs	504 000	504 000	119 008	23.6%	123 474	24.5%	122 054	24.2%	128 384	25.5%	492 921	97.8%	114 590	98.0%	12.0%
Remuneration of councillors	25 410	25 410	5 455	21.5%	6 320	24.9%	6 023	23.7%	6 695	26.3%	24 493	96.4%	6 543	98.5%	2.3%
Debt impairment	50 000	50 000	12 693	25.4%	8 333	16.7%	16 474	32.9%	12 500	25.0%	50 000	100.0%	10 000	100.0%	25.0%
Depreciation and asset impairment	266 000	205 000	66 500	25.0%	70 667	26.6%	50 133	24.5%	17 700	8.6%	205 000	100.0%	58 176	100.0%	(69.6%)
Finance charges	23 747	23 747	-	-	12 957	54.6%	-	-	12 307	51.8%	25 265	106.4%	12 761	96.9%	(3.6%)
Bulk purchases	698 000	698 000	197 488	28.3%	150 410	21.5%	161 276	23.1%	165 678	23.7%	674 852	96.7%	146 194	94.7%	13.3%
Other Materials	170 000	170 600	20 602	12.1%	47 212	27.8%	33 689	19.7%	53 278	31.2%	154 782	90.7%	36 856	84.7%	44.6%
Contracted services	75 854	75 754	12 120	16.0%	22 551	29.7%	13 265	17.5%	19 248	25.4%	67 184	88.7%	22 682	84.4%	(15.1%)
Transfers and grants	5 240	6 740	2 560	48.9%	2 560	48.9%	1 560	23.1%	60	.9%	6 740	100.0%	1 800	97.4%	(96.7%)
Other expenditure	327 460	353 676	80 010	24.4%	87 319	26.7%	88 402	25.0%	134 054	37.9%	389 786	110.2%	109 520	82.4%	22.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	82 388	87 400	29 268		(3 413)		(47 777)		(115 870)		(137 792)		(145 511)		
Transfers recognised - capital	436 799	700 470	170 414	39.0%	149 659	34.3%	250 190	35.7%	9 080	1.3%	579 344	82.7%	6 669	85.0%	36.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	519 187	787 870	199 683		146 246		202 414		(106 790)		441 552		(138 842)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	519 187	787 870	199 683		146 246		202 414		(106 790)		441 552		(138 842)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	519 187	787 870	199 683		146 246		202 414		(106 790)		441 552		(138 842)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	519 187	787 870	199 683		146 246		202 414		(106 790)		441 552		(138 842)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	518 749	787 677	60 157	11.6%	127 055	24.5%	98 139	12.5%	323 698	41.1%	609 048	77.3%	150 496	61.1%	115.1%
National Government	430 646	700 470	53 356	12.4%	124 040	28.8%	37 493	5.4%	340 346	48.6%	555 235	79.3%	145 102	60.9%	134.6%
Provincial Government	-	-	-	-	-	-	55 400	-	(55 400)	-	-	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	430 646	700 470	53 356	12.4%	124 040	28.8%	92 893	13.3%	284 946	40.7%	555 235	79.3%	145 102	61.1%	96.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	81 950	87 207	6 801	8.3%	3 015	3.7%	5 246	6.0%	35 955	41.2%	51 016	58.5%	5 395	62.2%	566.5%
Public contributions and donations	6 153	-	-	-	-	-	-	-	2 797	-	2 797	-	-	-	(100.0%)
Capital Expenditure Standard Classification	518 749	787 677	60 157	11.6%	127 055	24.5%	98 139	12.5%	323 698	41.1%	609 048	77.3%	150 496	61.1%	115.1%
Governance and Administration	21 300	24 681	103	.5%	1 762	8.3%	3 815	15.5%	14 680	59.5%	20 360	82.5%	3 822	65.6%	284.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	1 000	-	-	-	-	-	-	593	59.3%	593	59.3%	-	-	(100.0%)
Corporate Services	20 300	23 681	103	.5%	1 762	8.7%	3 815	16.1%	14 087	59.5%	19 766	83.5%	3 822	65.9%	268.6%
Community and Public Safety	44 749	52 229	713	1.6%	4 003	8.9%	9 007	17.2%	22 839	43.7%	36 562	70.0%	7 894	30.2%	189.3%
Community & Social Services	3 200	1 300	25	.8%	404	12.6%	316	24.3%	285	21.9%	1 030	79.3%	71	2.5%	303.0%
Sport And Recreation	40 499	49 930	588	1.5%	3 478	8.6%	8 691	17.4%	22 554	45.2%	35 311	70.7%	7 824	45.6%	188.3%
Public Safety	500	998	100	20.0%	121	24.2%	-	-	-	-	221	22.1%	-	-	-
Housing	550	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	305 000	465 440	30 381	10.0%	82 698	27.1%	67 933	14.6%	220 562	47.4%	401 574	86.3%	74 446	61.7%	196.3%
Planning and Development	1 300	1 959	109	8.4%	11 596	892.0%	-	-	-	-	11 705	597.6%	-	93.8%	-
Road Transport	303 700	456 777	30 272	10.0%	71 102	23.4%	67 931	14.9%	217 055	47.5%	386 360	84.6%	74 446	56.8%	191.6%
Environmental Protection	-	6 704	-	-	-	-	2	-	3 506	52.3%	3 509	52.3%	-	-	(100.0%)
Trading Services	147 700	245 328	28 960	19.6%	38 592	26.1%	17 384	7.1%	65 617	26.7%	150 553	61.4%	64 335	63.6%	2.0%
Electricity	19 800	18 857	2 177	11.0%	401	2.0%	1 748	9.3%	8 833	46.8%	13 159	69.8%	5 414	70.3%	63.1%
Water	122 000	211 778	26 783	22.0%	37 424	30.7%	15 636	7.4%	50 452	23.8%	130 295	61.5%	58 133	66.0%	(13.2%)
Waste Water Management	4 100	5 080	-	-	767	18.7%	-	-	1 757	34.6%	2 524	49.7%	-	11.2%	(100.0%)
Waste Management	1 800	9 613	-	-	-	-	-	-	4 575	47.6%	4 575	47.6%	787	8.0%	481.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	2 325 336	2 720 186	871 395	37.5%	818 375	35.2%	821 402	30.2%	1 158 978	42.6%	3 670 151	134.9%	550 920	123.2%	110.4%
Property rates, penalties and collection charges	262 959	251 143	62 929	23.9%	63 968	24.3%	70 644	28.1%	67 631	26.9%	265 173	105.6%	48 478	73.5%	39.5%
Service charges	896 257	868 296	239 632	26.7%	252 734	28.2%	233 868	26.9%	221 377	25.5%	947 610	109.1%	146 252	68.5%	51.4%
Other revenue	149 831	299 800	211 017	140.8%	198 778	132.7%	135 148	45.1%	851 102	283.9%	1 396 046	465.7%	356 168	1 690.8%	139.0%
Government - operating	562 642	558 631	184 734	32.8%	151 933	27.0%	146 822	26.3%	-	-	483 489	86.5%	-	73.6%	-
Government - capital	430 646	689 317	172 418	40.0%	149 659	34.8%	230 188	33.4%	-	-	552 266	80.1%	-	84.9%	-
Interest	23 000	53 000	664	2.9%	1 303	5.7%	4 731	8.9%	18 868	35.6%	25 567	48.2%	23	56.7%	83 582.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 852 358)	(1 995 305)	(714 936)	38.6%	(531 937)	28.7%	(781 177)	39.2%	(1 037 518)	52.0%	(3 065 567)	153.6%	(606 607)	154.3%	71.0%
Suppliers and employees	(1 823 371)	(1 964 818)	(712 376)	39.1%	(516 387)	28.3%	(779 617)	39.7%	(1 025 183)	52.2%	(3 033 563)	154.4%	(604 807)	156.3%	69.5%
Finance charges	(23 747)	(23 747)	-	-	(12 989)	54.7%	-	-	(12 275)	51.7%	(25 265)	106.4%	-	49.9%	(100.0%)
Transfers and grants	(5 240)	(6 740)	(2 560)	48.9%	(2 560)	48.9%	(1 560)	23.1%	(60)	.9%	(6 740)	100.0%	(1 800)	35.0%	(96.7%)
Net Cash from/(used) Operating Activities	472 978	724 881	156 460	33.1%	286 439	60.6%	40 225	5.5%	121 460	16.8%	604 584	83.4%	(55 687)	61.1%	(318.1%)
Cash Flow from Investing Activities															
Receipts	52 000	22 000	38	.1%	80	.2%	168	.8%	2	-	289	1.3%	214	3.4%	(98.9%)
Proceeds on disposal of PPE	52 000	22 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	0	38	-	80	-	168	16 845 400.0%	2	240 300.0%	289	28 852 400.0%	214	3.4%	(98.9%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(389 062)	(787 677)	(60 157)	15.5%	(127 055)	32.7%	(98 139)	12.5%	(321 651)	40.8%	(607 002)	77.1%	(61 481)	38.8%	423.2%
Capital assets	(389 062)	(787 677)	(60 157)	15.5%	(127 055)	32.7%	(98 139)	12.5%	(321 651)	40.8%	(607 002)	77.1%	(61 481)	38.8%	423.2%
Net Cash from/(used) Investing Activities	(337 062)	(765 677)	(60 119)	17.8%	(126 975)	37.7%	(97 970)	12.8%	(321 649)	42.0%	(606 713)	79.2%	(61 267)	39.6%	425.0%
Cash Flow from Financing Activities															
Receipts	5 000	5 000	1 072	21.4%	946	18.9%	973	19.5%	853	17.1%	3 844	76.9%	603	75.7%	41.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	5 000	1 072	21.4%	946	18.9%	973	19.5%	853	17.1%	3 844	76.9%	603	75.7%	41.3%
Payments	(36 806)	(36 806)	-	-	(18 470)	50.2%	-	-	-	-	(18 470)	50.2%	-	49.6%	-
Repayment of borrowing	(36 806)	(36 806)	-	-	(18 470)	50.2%	-	-	-	-	(18 470)	50.2%	-	49.6%	-
Net Cash from/(used) Financing Activities	(31 806)	(31 806)	1 072	(3.4%)	(17 524)	55.1%	973	(3.1%)	853	(2.7%)	(14 627)	46.0%	603	45.5%	41.3%
Net Increase/(Decrease) in cash held	104 110	(72 602)	97 413	93.6%	141 939	136.3%	(56 772)	78.2%	(199 336)	274.6%	(16 757)	23.1%	(116 351)	119.4%	71.3%
Cash/cash equivalents at the year begin:	50 000	309 593	309 593	619.2%	407 005	814.0%	548 944	177.3%	492 172	159.0%	309 593	100.0%	447 371	100.0%	10.0%
Cash/cash equivalents at the year end:	154 110	236 990	407 005	264.1%	548 944	356.2%	492 172	207.7%	292 836	123.6%	292 836	123.6%	331 019	115.9%	(11.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 300	8.8%	11 571	6.2%	11 346	6.1%	146 555	78.9%	185 771	29.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 349	15.3%	10 606	11.3%	8 482	9.0%	60 403	64.4%	93 840	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 249	7.9%	8 963	6.9%	6 529	5.0%	104 071	80.2%	129 812	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 743	11.2%	1 244	8.0%	995	6.4%	11 641	74.5%	15 624	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 323	9.8%	1 707	7.2%	1 344	5.7%	18 361	77.4%	23 735	3.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	7.0%	1	6.7%	1	6.0%	9	80.3%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	28	-	248	.4%	231	.4%	65 440	99.2%	65 947	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(60 908)	(56.5%)	2 405	2.2%	4 992	4.6%	161 229	149.7%	107 717	17.3%	-	-	-	-
Total By Income Source	(15 915)	(2.6%)	36 744	5.9%	33 919	5.4%	567 709	91.2%	622 458	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	734	3.0%	673	2.7%	690	2.8%	22 745	91.6%	24 842	4.0%	-	-	-	-
Commercial	(10 345)	(7.3%)	14 705	10.4%	10 934	7.8%	125 731	89.2%	141 025	22.7%	-	-	-	-
Households	5 356	1.4%	19 736	5.0%	20 572	5.2%	349 052	88.4%	394 715	63.4%	-	-	-	-
Other	(11 660)	(18.8%)	1 630	2.6%	1 724	2.8%	70 181	113.4%	61 875	9.9%	-	-	-	-
Total By Customer Group	(15 915)	(2.6%)	36 744	5.9%	33 919	5.4%	567 709	91.2%	622 458	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	66 313	100.0%	-	-	-	-	-	-	66 313	54.4%
Bulk Water	17 169	100.0%	-	-	-	-	-	-	17 169	14.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 437	100.0%	-	-	-	-	-	-	38 437	31.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	121 918	100.0%	-	-	-	-	-	-	121 918	100.0%

Contact Details

Municipal Manager	Mr N Ramakuela	015 290 2102
Financial Manager	Ms Fikile Mudau	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	288 474	282 027	87 985	30.5%	74 564	25.8%	68 676	24.4%	28 496	10.1%	259 721	92.1%	16 097	82.2%	77.0%
Property rates	19 120	19 120	4 417	23.1%	4 287	22.4%	4 568	23.9%	5 514	28.8%	18 786	98.3%	4 758	94.3%	15.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 852	5 852	1 417	24.2%	1 385	23.7%	1 443	24.7%	1 514	25.9%	5 758	98.4%	1 340	95.2%	13.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	304	364	92	30.2%	117	38.4%	71	19.4%	67	18.4%	346	95.0%	233	139.4%	(71.3%)
Interest earned - external investments	5 018	5 018	1 387	27.6%	1 334	26.6%	1 304	26.0%	1 344	26.8%	5 369	107.0%	1 199	80.8%	12.1%
Interest earned - outstanding debtors	7 806	4 702	3 310	42.4%	3 521	45.1%	3 517	74.8%	4 112	87.4%	14 461	307.5%	(3 636)	60.1%	(213.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 603	7 603	250	3.3%	161	2.1%	142	1.9%	105	1.4%	658	8.7%	209	12.4%	(49.7%)
Licences and permits	35	-	9	26.9%	4	11.8%	125	-	-	-	139	-	23	231.2%	(100.0%)
Agency services	12 613	9 013	10 144	80.4%	10 085	80.0%	11 114	123.3%	11 631	129.0%	42 975	476.8%	905	64.7%	1 185.0%
Transfers recognised - operational	168 449	169 709	64 829	38.5%	52 295	31.0%	45 252	26.7%	3 364	2.0%	165 739	97.7%	2 260	97.8%	48.9%
Other own revenue	61 675	60 646	2 130	3.5%	1 376	2.2%	1 140	1.9%	845	1.4%	5 491	9.1%	8 807	24.8%	(90.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	237 017	246 798	31 462	13.3%	33 329	14.1%	32 312	13.1%	40 109	16.3%	137 212	55.6%	32 431	56.7%	23.7%
Employee related costs	72 339	73 089	15 386	21.3%	15 727	21.7%	15 853	21.7%	14 804	20.3%	61 770	84.5%	14 877	93.0%	(.5%)
Remuneration of councillors	16 782	17 304	3 745	22.3%	3 745	22.3%	3 803	22.0%	4 379	25.3%	15 671	90.6%	3 697	97.0%	18.5%
Debt impairment	29 557	29 557	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 179	35 179	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	251	25	88	35.1%	88	35.1%	30	118.7%	3	10.2%	208	833.8%	59	92.6%	(95.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	15 425	14 712	1 420	9.2%	1 887	12.2%	2 071	14.1%	1 840	12.5%	7 218	49.1%	765	17.8%	140.3%
Contracted services	7 356	5 206	992	13.5%	470	6.4%	1 135	21.8%	4 028	77.4%	6 625	127.3%	793	65.2%	407.6%
Transfers and grants	4 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	55 329	71 727	9 830	17.8%	11 413	20.6%	9 422	13.1%	15 056	21.0%	45 720	63.7%	12 240	84.9%	23.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	51 457	35 229	56 523		41 235		36 364		(11 613)		122 509		(16 334)		
Transfers recognised - capital	49 920	64 512	8 738	17.5%	14 326	28.7%	2 814	4.4%	2 635	4.1%	28 512	44.2%	13 012	30.8%	(79.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 377	99 741	65 260		55 561		39 178		(8 977)		151 022		(3 323)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	101 377	99 741	65 260		55 561		39 178		(8 977)		151 022		(3 323)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 377	99 741	65 260		55 561		39 178		(8 977)		151 022		(3 323)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 377	99 741	65 260		55 561		39 178		(8 977)		151 022		(3 323)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	111 977	107 754	11 338	10.1%	17 825	15.9%	6 370	5.9%	11 160	10.4%	46 693	43.3%	20 720	29.0%	(46.1%)
National Government	47 424	58 084	7 156	15.1%	11 758	24.8%	5 581	9.6%	5 080	8.7%	29 576	50.9%	8 803	21.0%	(42.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	80	130	-	-	-	-	82	63.3%	-	-	82	63.3%	96	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 504	58 214	7 156	15.1%	11 758	24.8%	5 663	9.7%	5 080	8.7%	29 658	50.9%	8 899	21.6%	(42.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	64 473	49 541	4 183	6.5%	6 066	9.4%	707	1.4%	6 079	12.3%	17 035	34.4%	11 821	35.7%	(48.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	111 977	107 754	11 338	10.1%	17 825	15.9%	6 370	5.9%	11 160	10.4%	46 693	43.3%	20 720	29.0%	(46.1%)
Governance and Administration	19 543	22 672	2 724	13.9%	681	3.5%	(1)	-	3 843	17.0%	7 247	32.0%	362	16.5%	960.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	19 543	22 672	2 724	13.9%	681	3.5%	(1)	-	3 843	17.0%	7 247	32.0%	362	16.4%	960.1%
Community and Public Safety	10 009	10 567	283	2.8%	2 616	26.1%	790	7.5%	4 114	38.9%	7 804	73.9%	4 282	31.8%	(3.9%)
Community & Social Services	7 509	8 867	46	.6%	1 088	14.5%	790	8.9%	3 999	45.1%	5 924	66.8%	808	24.6%	395.0%
Sport And Recreation	1 000	1 000	237	23.7%	1 529	152.9%	-	-	114	11.4%	1 880	188.0%	3 474	58.9%	(96.7%)
Public Safety	1 500	700	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	63 563	72 016	7 730	12.2%	12 852	20.2%	5 581	7.7%	3 203	4.4%	29 366	40.8%	4 973	18.0%	(35.6%)
Planning and Development	2 615	2 615	-	-	-	-	-	-	-	-	-	-	178	25.4%	(100.0%)
Road Transport	60 948	69 401	7 730	12.7%	12 852	21.1%	5 581	8.0%	3 203	4.6%	29 366	42.3%	4 796	17.8%	(33.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 862	2 500	600	3.2%	1 674	8.9%	-	-	-	-	2 275	91.0%	11 103	54.9%	(100.0%)
Electricity	16 362	-	600	3.7%	1 674	10.2%	-	-	-	-	2 275	-	11 103	66.0%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	4.7%	-
Waste Management	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	316 645	312 647	83 920	26.5%	83 625	26.4%	112 738	36.1%	15 645	5.0%	295 929	94.7%	18 327	74.0%	(14.6%)
Property rates, penalties and collection charges	8 221	8 221	384	4.7%	1 433	17.4%	606	7.4%	709	8.6%	3 131	38.1%	642	22.1%	10.5%
Service charges	3 663	3 663	226	6.2%	391	10.7%	304	8.3%	251	6.8%	1 172	32.0%	207	32.5%	21.3%
Other revenue	73 568	71 413	12 690	17.2%	12 553	17.1%	10 201	14.3%	12 648	17.7%	48 092	67.3%	19 916	55.8%	(36.5%)
Government - operating	168 449	169 709	68 029	40.4%	50 987	30.3%	46 975	27.7%	593	.3%	166 584	98.2%	-	94.1%	(100.0%)
Government - capital	49 920	49 920	-	-	16 640	33.3%	53 280	106.7%	-	-	69 920	140.1%	-	55.6%	-
Interest	12 824	9 720	2 591	20.2%	1 621	12.6%	1 372	14.1%	1 445	14.9%	7 030	72.3%	(2 437)	6.5%	(159.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 281)	(182 063)	(31 462)	18.3%	(33 329)	19.3%	(32 113)	17.6%	(40 109)	22.0%	(137 013)	75.3%	(32 431)	64.2%	23.7%
Suppliers and employees	(172 030)	(182 038)	(31 374)	18.2%	(33 241)	19.3%	(32 189)	17.7%	(40 106)	22.0%	(136 911)	75.2%	(32 372)	64.1%	23.9%
Finance charges	(251)	(25)	(88)	35.1%	(88)	35.1%	76	(304.8%)	(3)	10.2%	(103)	410.2%	(59)	88.6%	(95.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144 364	130 585	52 458	36.3%	50 296	34.8%	80 625	61.7%	(24 464)	(18.7%)	158 916	121.7%	(14 104)	94.2%	73.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 977)	(107 754)	(11 338)	10.1%	(17 825)	15.9%	(7 034)	6.5%	(11 321)	10.5%	(47 517)	44.1%	(20 720)	31.1%	(45.4%)
Capital assets	(111 977)	(107 754)	(11 338)	10.1%	(17 825)	15.9%	(7 034)	6.5%	(11 321)	10.5%	(47 517)	44.1%	(20 720)	31.1%	(45.4%)
Net Cash from/(used) Investing Activities	(111 977)	(107 754)	(11 338)	10.1%	(17 825)	15.9%	(7 034)	6.5%	(11 321)	10.5%	(47 517)	44.1%	(20 720)	31.1%	(45.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	32 387	22 830	41 120	127.0%	32 472	100.3%	73 591	322.3%	(35 784)	(156.7%)	111 399	487.9%	(34 825)	(597.7%)	2.8%
Cash/cash equivalents at the year begin:	63 031	108 766	108 766	172.6%	149 886	237.8%	182 358	167.7%	255 949	235.3%	108 766	100.0%	211 927	171.5%	20.8%
Cash/cash equivalents at the year end:	95 418	131 597	149 886	157.1%	182 358	191.1%	255 949	194.5%	220 165	167.3%	220 165	167.3%	177 102	281.0%	24.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 597	3.0%	1 177	1.4%	1 169	1.4%	80 701	94.2%	85 644	67.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	572	2.4%	500	2.1%	455	1.9%	22 625	93.7%	24 152	18.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	461	2.7%	386	2.2%	399	2.3%	15 950	92.8%	17 195	13.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	1.8%	9	1.6%	109	18.5%	458	78.1%	587	.5%	-	-	-	-
Total By Income Source	3 640	2.9%	2 072	1.6%	2 131	1.7%	119 734	93.9%	127 578	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	350	1.5%	315	1.3%	291	1.2%	22 789	96.0%	23 745	18.6%	-	-	-	-
Commercial	1 872	6.6%	344	1.2%	438	1.6%	25 575	90.6%	28 230	22.1%	-	-	-	-
Households	1 418	1.9%	1 413	1.9%	1 403	1.9%	71 370	94.4%	75 603	59.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 640	2.9%	2 072	1.6%	2 131	1.7%	119 734	93.9%	127 578	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mashiane S.O (Acting Municipal Manage	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	604 244	641 605	175 196	29.0%	170 281	28.2%	158 527	24.7%	55 393	8.6%	559 398	87.2%	65 331	82.8%	(15.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	37 654	37 654	-	-	15 533	41.3%	17 597	46.7%	8 073	21.4%	41 203	109.4%	10 077	125.0%	(19.9%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	17 584	20 584	4 463	25.4%	5 184	29.5%	5 013	24.4%	6 779	32.9%	21 439	104.2%	5 010	110.5%	35.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	491 226	533 601	169 953	34.6%	149 251	30.4%	135 708	25.4%	40 258	7.5%	495 170	92.8%	50 063	81.4%	(19.6%)
Other own revenue	57 780	49 766	659	1.1%	310	.5%	67	.1%	283	.6%	1 319	2.7%	158	50.0%	79.5%
Gains on disposal of PPE	-	-	121	-	4	-	142	-	-	-	267	-	22	-	(100.0%)
Operating Expenditure	685 034	722 395	117 208	17.1%	174 047	25.4%	149 986	20.8%	172 365	23.9%	613 606	84.9%	164 780	87.2%	4.6%
Employee related costs	249 045	220 650	49 155	19.7%	55 340	22.2%	47 704	21.6%	53 147	24.1%	205 346	93.1%	46 738	92.5%	13.7%
Remuneration of councillors	11 879	12 199	2 975	25.0%	2 997	25.2%	2 878	23.6%	2 954	24.2%	11 804	96.8%	2 012	119.4%	46.9%
Debt impairment	26 358	26 358	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	80 790	80 790	-	-	24 073	29.8%	3 896	4.8%	20 389	25.2%	48 358	59.9%	14 744	102.3%	38.3%
Finance charges	450	450	-	-	-	-	-	-	341	75.7%	341	75.7%	-	-	(100.0%)
Bulk purchases	52 000	52 000	7 099	13.7%	11 904	22.9%	11 874	22.8%	11 464	22.0%	42 341	81.4%	12 990	91.6%	(11.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	22 625	24 655	3 782	16.7%	7 276	32.2%	7 780	31.6%	8 811	35.7%	27 649	112.1%	11 308	92.5%	(22.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	241 887	305 293	54 196	22.4%	72 458	30.0%	75 854	24.8%	75 048	24.6%	277 555	90.9%	76 988	85.4%	(2.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	212	-	212	-	-	-	(100.0%)
Surplus/(Deficit)	(80 790)	(80 790)	57 988		(3 766)		8 541		(116 972)		(54 208)		(99 449)		
Transfers recognised - capital	293 554	454 697	32 663	11.1%	60 793	20.7%	106 091	23.3%	88 552	19.5%	288 098	63.4%	43 835	-	102.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	212 764	373 907	90 651		57 027		114 632		(28 420)		233 889		(55 614)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	212 764	373 907	90 651		57 027		114 632		(28 420)		233 889		(55 614)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	212 764	373 907	90 651		57 027		114 632		(28 420)		233 889		(55 614)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	212 764	373 907	90 651		57 027		114 632		(28 420)		233 889		(55 614)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	264 179	454 697	24 535	9.3%	84 796	32.1%	60 529	13.3%	116 060	25.5%	285 920	62.9%	91 155	52.3%	27.3%
National Government	264 179	454 697	24 535	9.3%	84 796	32.1%	60 529	13.3%	116 060	25.5%	285 920	62.9%	91 155	52.3%	27.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	264 179	454 697	24 535	9.3%	84 796	32.1%	60 529	13.3%	116 060	25.5%	285 920	62.9%	91 155	52.3%	27.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	264 179	454 697	24 535	9.3%	84 796	32.1%	60 529	13.3%	116 060	25.5%	285 920	62.9%	91 155	52.3%	27.3%
Governance and Administration	27 405	33 045	623	2.3%	4 428	16.2%	41	.1%	4 770	14.4%	9 863	29.8%	6 606	67.1%	(27.8%)
Executive & Council	150	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	26 155	31 645	623	2.4%	4 428	16.9%	41	.1%	4 770	15.1%	9 863	31.2%	6 606	67.7%	(27.8%)
Community and Public Safety	2 000	3 996	-	-	598	29.9%	891	22.3%	701	17.5%	2 190	54.8%	-	2.6%	(100.0%)
Community & Social Services	-	-	-	-	598	-	891	-	-	-	1 489	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 000	3 996	-	-	-	-	-	-	701	17.5%	701	17.5%	-	2.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	5 486	-	-	1 709	-	-	-	-	-	1 709	31.1%	3 541	47.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	5 486	-	-	1 709	-	-	-	-	-	1 709	31.1%	4 217	51.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	(676)	(428.4%)	(100.0%)
Trading Services	234 774	412 171	23 912	10.2%	78 061	33.2%	59 597	14.5%	110 589	26.8%	272 159	66.0%	81 009	52.1%	36.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	233 174	407 384	23 912	10.3%	78 061	33.5%	59 113	14.5%	110 309	27.1%	271 395	66.6%	81 009	54.0%	36.2%
Waste Water Management	1 600	4 787	-	-	-	-	484	10.1%	280	5.9%	764	16.0%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	860 144	1 001 882	216 284	25.1%	264 442	30.7%	342 355	34.2%	(18 120)	(1.8%)	804 961	80.3%	28 859	120.6%	(162.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	4 177	-	4 177	-	-	-	(100.0%)
Other revenue	57 780	-	613	1.1%	(4 581)	(7.9%)	20 458	-	(29 076)	-	(12 587)	-	23 787	83.1%	(222.2%)
Government - operating	491 226	539 101	182 157	37.1%	157 827	32.1%	128 205	23.8%	30 612	5.7%	498 800	92.5%	58	70.7%	52 304.3%
Government - capital	293 554	442 197	29 052	9.9%	106 012	36.1%	188 679	42.7%	(30 612)	(6.9%)	293 131	66.3%	-	-	(100.0%)
Interest	17 584	20 584	4 463	25.4%	5 184	29.5%	5 013	24.4%	6 779	32.9%	21 439	104.2%	5 013	110.5%	35.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(685 034)	(647 105)	(167 953)	24.5%	(115 969)	16.9%	(149 881)	23.2%	(138 898)	21.5%	(572 701)	88.5%	(190 555)	74.8%	(27.1%)
Suppliers and employees	(636 051)	(646 655)	(167 953)	26.4%	(115 873)	18.2%	(149 711)	23.2%	(138 824)	21.5%	(572 360)	88.5%	(190 428)	156.0%	(27.1%)
Finance charges	(26 358)	(450)	-	-	(97)	.4%	(170)	37.8%	(74)	16.5%	(341)	75.7%	(127)	.2%	(41.7%)
Transfers and grants	(22 625)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	175 110	354 777	48 331	27.6%	148 473	84.8%	192 474	54.3%	(157 018)	(44.3%)	232 260	65.5%	(161 695)	(256.3%)	(2.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	125	-	142	-	-	-	267	-	(46 644)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	125	-	142	-	-	-	267	-	28	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	(46 672)	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 554)	(442 197)	(24 535)	8.4%	(84 796)	28.9%	(60 529)	13.7%	(116 060)	26.2%	(285 920)	64.7%	26 170	-	(543.5%)
Capital assets	(293 554)	(442 197)	(24 535)	8.4%	(84 796)	28.9%	(60 529)	13.7%	(116 060)	26.2%	(285 920)	64.7%	26 170	-	(543.5%)
Net Cash from/(used) Investing Activities	(293 554)	(442 197)	(24 535)	8.4%	(84 671)	28.8%	(60 388)	13.7%	(116 060)	26.2%	(285 654)	64.6%	(20 475)	-	466.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(693)	-	(170)	-	(863)	-	(1 105)	-	(84.6%)
Repayment of borrowing	-	-	-	-	-	-	(693)	-	(170)	-	(863)	-	(1 105)	-	(84.6%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(693)	-	(170)	-	(863)	-	(1 105)	-	(84.6%)
Net Increase/(Decrease) in cash held	(118 444)	(87 420)	23 796	(20.1%)	63 802	(53.9%)	131 393	(150.3%)	(273 248)	312.6%	(54 257)	62.1%	(183 275)	(47.1%)	49.1%
Cash/cash equivalents at the year begin:	169 044	165 579	292 587	173.1%	316 382	187.2%	380 185	229.6%	511 578	309.0%	292 587	176.7%	469 140	120.4%	9.0%
Cash/cash equivalents at the year end:	50 600	78 159	316 382	625.3%	380 185	751.4%	511 578	654.5%	238 330	304.9%	238 330	304.9%	285 864	226.3%	(16.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	5 759	11.3%	-	-	44 982	88.7%	50 741	52.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 868	26.1%	4 498	9.9%	11 136	24.4%	18 049	39.6%	45 552	47.3%	-	-	-	-
Total By Income Source	11 868	12.3%	10 257	10.7%	11 136	11.6%	63 031	65.5%	96 293	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 868	12.3%	10 257	10.7%	11 136	11.6%	63 031	65.5%	96 293	100.0%	-	-	-	-
Total By Customer Group	11 868	12.3%	10 257	10.7%	11 136	11.6%	63 031	65.5%	96 293	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 299	6.5%	7 255	6.5%	1 256	1.1%	95 787	85.8%	111 597	42.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	881	.6%	6 680	4.5%	142 117	94.9%	149 678	57.3%
Total	7 299	2.8%	8 136	3.1%	7 936	3.0%	237 904	91.1%	261 275	100.0%

Contact Details

Municipal Manager	Mr Ngoako Molokomme	015 294 1076
Financial Manager	Mrs Mariette Venter	015 294 1094

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	267 389	347 886	68 079	25.5%	61 753	23.1%	26 012	7.5%	53 875	15.5%	209 718	60.3%	30 390	87.1%	77.3%
Property rates	17 978	23 628	6 466	36.0%	4 992	27.8%	5 194	22.0%	6 140	26.0%	22 792	96.5%	4 053	54.3%	51.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	66 368	77 294	12 078	18.2%	11 417	17.2%	5 917	7.7%	11 067	14.3%	40 479	52.4%	10 757	96.9%	2.9%
Service charges - water revenue	61 432	61 222	11 772	19.2%	14 811	24.1%	2 106	3.4%	8 679	14.2%	37 368	61.0%	9 595	108.9%	(9.6%)
Service charges - sanitation revenue	22 327	29 036	5 253	23.5%	8 739	39.1%	4 777	16.5%	6 243	21.5%	25 012	86.1%	483	56.7%	1 193.7%
Service charges - refuse revenue	10 175	10 175	2 167	21.3%	2 358	23.2%	2 483	24.4%	2 610	25.6%	9 618	94.5%	2 098	112.9%	24.4%
Service charges - other	-	-	8	-	-	-	-	-	-	-	8	-	-	-	-
Rental of facilities and equipment	1 152	799	97	8.4%	100	8.7%	71	8.9%	74	9.2%	343	42.9%	94	82.8%	(21.5%)
Interest earned - external investments	48	35	-	-	-	-	-	-	-	-	-	-	-	24.4%	-
Interest earned - outstanding debtors	4 801	4 801	2 624	54.7%	2 992	62.3%	2 901	60.4%	3 140	65.4%	11 656	242.8%	2 675	192.6%	17.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	672	6	111	16.5%	36	5.4%	65	1 169.0%	159	2 869.2%	371	6 691.3%	229	106.0%	(30.4%)
Licences and permits	2 472	(246)	-	-	-	-	-	-	3 349	(1 360.9%)	3 349	(1 360.9%)	-	67.6%	(100.0%)
Agency services	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	69 092	68 411	26 574	38.5%	16 044	23.2%	101	.1%	12 249	17.9%	54 968	80.3%	-	75.3%	(100.0%)
Other own revenue	8 874	72 727	187	2.1%	189	2.1%	2 396	3.3%	166	.2%	2 939	4.0%	391	35.5%	(57.5%)
Gains on disposal of PPE	-	-	741	-	76	-	-	-	-	-	818	-	14	-	(100.0%)
Operating Expenditure	230 272	276 129	36 838	16.0%	62 166	27.0%	57 080	20.7%	60 971	22.1%	217 056	78.6%	66 983	99.4%	(9.0%)
Employee related costs	91 790	104 123	25 512	27.8%	24 331	26.5%	25 287	24.3%	24 667	23.7%	99 797	95.8%	26 597	108.6%	(7.3%)
Remuneration of councillors	7 899	7 384	1 720	21.8%	1 700	21.5%	1 717	23.3%	1 120	15.2%	6 257	84.7%	1 169	69.4%	(4.2%)
Debt impairment	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 350	23 526	-	-	-	-	-	-	-	-	-	-	(84)	68.6%	(100.0%)
Finance charges	361	10 831	262	72.5%	4 590	1 271.4%	2 891	26.7%	3 516	32.5%	11 258	103.9%	2 093	469.9%	68.0%
Bulk purchases	61 979	61 979	2 670	4.3%	18 102	29.2%	19 455	31.4%	15 927	25.7%	56 154	90.6%	20 722	110.4%	(23.1%)
Other Materials	-	-	36	-	387	-	-	-	-	-	423	-	723	762.0%	(100.0%)
Contracted services	5 559	25 244	2 786	50.1%	4 572	82.2%	2 507	9.9%	6 569	26.0%	16 433	65.1%	4 250	76.7%	54.6%
Transfers and grants	-	-	-	-	-	-	-	-	140	-	140	-	-	-	(100.0%)
Other expenditure	41 234	43 042	3 853	9.3%	8 485	20.6%	5 224	12.1%	9 033	21.0%	26 594	61.8%	11 513	89.7%	(21.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37 117	71 758	31 241		(413)		(31 069)		(7 097)		(7 338)		(36 594)		
Transfers recognised - capital	76 926	37 026	594	.8%	13 616	17.7%	446	1.2%	-	-	14 656	39.6%	-	68.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	114 043	108 784	31 835		13 203		(30 623)		(7 097)		7 318		(36 594)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	114 043	108 784	31 835		13 203		(30 623)		(7 097)		7 318		(36 594)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	114 043	108 784	31 835		13 203		(30 623)		(7 097)		7 318		(36 594)		
Share of surplus/ (deficit) of associate	-	(1 000)	(274)	-	(220)	-	(659)	65.9%	(658)	65.8%	(1 810)	181.0%	(780)	-	(15.6%)
Surplus/(Deficit) for the year	114 043	107 784	31 561		12 983		(31 281)		(7 755)		5 508		(37 373)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	180 374	90 187	4	-	2 146	1.2%	28	-	5 229	5.8%	7 407	8.2%	136	1.5%	3 736.0%
National Government	64 592	3 500	-	-	2 053	3.2%	-	-	5 229	149.4%	7 282	208.1%	-	2.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 592	3 500	-	-	2 053	3.2%	-	-	5 229	149.4%	7 282	208.1%	-	2.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	115 782	86 687	4	-	93	.1%	28	-	-	-	125	.1%	136	.4%	(100.0%)
Capital Expenditure Standard Classification	180 374	90 187	4	-	2 146	1.2%	28	-	5 229	5.8%	7 407	8.2%	136	1.5%	3 736.0%
Governance and Administration	13 400	7 500	-	-	59	.4%	-	-	-	-	59	.8%	-	2.5%	-
Executive & Council	1 000	7 500	-	-	-	-	-	-	-	-	-	-	-	1.9%	-
Budget & Treasury Office	5 000	-	-	-	59	1.2%	-	-	-	-	59	-	-	-	-
Corporate Services	7 400	-	-	-	-	-	-	-	-	-	-	-	-	118.7%	-
Community and Public Safety	20 409	6 044	4	-	-	-	28	.5%	-	-	32	.5%	-	-	-
Community & Social Services	5 000	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 689	4 844	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 720	-	4	.1%	-	-	28	-	-	-	32	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 162	3 500	-	-	2 061	22.5%	-	-	5 229	149.4%	7 290	208.3%	-	.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 162	3 500	-	-	2 061	22.5%	-	-	5 229	149.4%	7 290	208.3%	-	.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	137 403	73 142	-	-	27	-	-	-	-	-	27	-	136	2.6%	(100.0%)
Electricity	-	1 800	-	-	-	-	-	-	-	-	-	-	136	.1%	(100.0%)
Water	91 230	43 261	-	-	27	-	-	-	-	-	27	.1%	-	-	-
Waste Water Management	46 173	28 082	-	-	-	-	-	-	-	-	-	-	-	10.0%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	300 315	300 315	63 926	21.3%	56 878	18.9%	41 079	13.7%	43 734	14.6%	205 618	68.5%	25 698	70.0%	70.2%
Property rates, penalties and collection charges	17 978	17 978	3 311	18.4%	3 443	19.1%	3 878	21.6%	5 603	31.2%	16 234	90.3%	3 103	89.0%	80.6%
Service charges	160 302	160 302	23 554	14.7%	19 174	12.0%	25 113	15.7%	17 688	11.0%	85 529	53.4%	18 707	61.0%	(5.4%)
Other revenue	15 168	15 168	9 473	62.5%	4 304	28.4%	7 057	46.5%	7 838	51.7%	28 672	189.0%	3 627	104.5%	116.1%
Government - operating	69 092	69 092	26 574	38.5%	16 044	23.2%	-	-	12 249	17.7%	54 867	79.4%	-	74.1%	(100.0%)
Government - capital	32 926	32 926	594	1.8%	13 616	41.4%	4 496	13.7%	-	-	18 706	56.8%	-	78.1%	-
Interest	4 849	4 849	421	8.7%	297	6.1%	535	11.0%	356	7.3%	1 609	33.2%	262	17.5%	35.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(211 800)	(230 272)	(46 525)	22.0%	(53 572)	25.3%	(63 679)	27.7%	(54 945)	23.9%	(218 721)	95.0%	(59 904)	111.6%	(8.3%)
Suppliers and employees	(211 438)	(169 688)	(46 384)	21.9%	(53 457)	25.3%	(61 498)	36.2%	(54 742)	32.3%	(216 081)	127.3%	(59 046)	112.7%	(7.3%)
Finance charges	(361)	(19 350)	(141)	38.9%	(115)	31.8%	(2 181)	11.3%	(203)	1.1%	(2 640)	13.6%	(857)	40.6%	(76.3%)
Transfers and grants	-	(41 233)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 515	70 043	17 402	19.7%	3 307	3.7%	(22 600)	(32.3%)	(11 212)	(16.0%)	(13 103)	(18.7%)	(34 205)	(190.0%)	(67.2%)
Cash Flow from Investing Activities															
Receipts	5 400	44 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	44 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 251)	(57 029)	-	-	(2 053)	3.9%	-	-	-	-	(2 053)	3.6%	-	34.3%	-
Capital assets	(52 251)	(57 029)	-	-	(2 053)	3.9%	-	-	-	-	(2 053)	3.6%	-	34.3%	-
Net Cash from/(used) Investing Activities	(46 851)	(13 029)	-	-	(2 053)	4.4%	-	-	-	-	(2 053)	15.8%	-	54.7%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 137)	-	(500)	44.0%	-	-	-	-	(600)	-	(1 100)	-	-	255.3%	(100.0%)
Repayment of borrowing	(1 137)	-	(500)	44.0%	-	-	-	-	(600)	-	(1 100)	-	-	255.3%	(100.0%)
Net Cash from/(used) Financing Activities	(1 137)	-	(500)	44.0%	-	-	-	-	(600)	-	(1 100)	-	-	255.3%	(100.0%)
Net Increase/(Decrease) in cash held	40 527	57 014	16 902	41.7%	1 254	3.1%	(22 600)	(39.6%)	(11 812)	(20.7%)	(16 256)	(28.5%)	(34 205)	(1 455.2%)	(65.5%)
Cash/cash equivalents at the year begin:	-	2 935	860	-	17 761	-	19 015	647.8%	(3 585)	(122.1%)	860	29.3%	(50 188)	-	(92.9%)
Cash/cash equivalents at the year end:	40 527	59 949	17 761	43.8%	19 015	46.9%	(3 585)	(6.0%)	(15 397)	(25.7%)	(15 397)	(25.7%)	(84 393)	(1 422.4%)	(81.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 958	4.2%	859	1.8%	1 283	2.8%	42 465	91.2%	46 565	26.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 919	27.5%	933	8.8%	376	3.5%	6 384	60.2%	10 612	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 734	9.5%	766	4.2%	1 701	9.4%	13 974	76.9%	18 175	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 945	8.0%	1 106	4.6%	1 133	4.7%	20 007	82.7%	24 191	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	798	5.2%	497	3.2%	430	2.8%	13 643	88.8%	15 368	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1.2%	13	.5%	11	.5%	2 424	97.8%	2 479	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 277	4.8%	1 058	4.0%	1 023	3.8%	23 304	87.4%	26 661	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 296)	(14.3%)	179	.6%	272	.9%	33 881	112.8%	30 036	17.3%	-	-	-	-
Total By Income Source	6 365	3.7%	5 411	3.1%	6 229	3.6%	156 083	89.7%	174 088	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	765	7.0%	278	2.6%	163	1.5%	9 646	88.9%	10 852	6.2%	-	-	-	-
Commercial	2 133	13.2%	968	6.0%	440	2.7%	12 678	78.2%	16 219	9.3%	-	-	-	-
Households	5 228	4.0%	3 438	2.6%	3 818	2.9%	119 202	90.5%	131 686	75.6%	-	-	-	-
Other	(1 760)	(11.5%)	727	4.7%	1 807	11.8%	14 557	94.9%	15 331	8.8%	-	-	-	-
Total By Customer Group	6 365	3.7%	5 411	3.1%	6 229	3.6%	156 083	89.7%	174 088	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 868	7.5%	5 000	4.7%	4 500	4.3%	88 174	83.5%	105 542	48.1%
Bulk Water	-	-	801	4.0%	1 165	5.8%	17 957	90.1%	19 922	9.1%
PAYE deductions	1 343	100.0%	-	-	-	-	-	-	1 343	.6%
VAT (output less input)	988	100.0%	-	-	-	-	-	-	988	.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 429	100.0%	1 429	.7%
Trade Creditors	3 895	4.3%	10 673	11.8%	641	.7%	74 929	83.1%	90 138	41.0%
Auditor-General	-	-	-	-	-	-	267	100.0%	267	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	14 095	6.4%	16 474	7.5%	6 306	2.9%	182 755	83.2%	219 629	100.0%

Contact Details

Municipal Manager	CG Booysens (Acting)	014 777 1525
Financial Manager	Mr S Chaitezvi	014 777 1525

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	352 071	352 071	56 299	16.0%	-	-	-	-	-	-	56 299	16.0%	-	10.1%	-
Property rates	47 544	47 544	3 934	8.3%	-	-	-	-	-	-	3 934	8.3%	-	18.6%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	120 087	120 087	11 053	9.2%	-	-	-	-	-	-	11 053	9.2%	-	16.5%	-
Service charges - water revenue	34 122	34 122	2 469	7.2%	-	-	-	-	-	-	2 469	7.2%	-	22.5%	-
Service charges - sanitation revenue	14 170	14 170	1 186	8.4%	-	-	-	-	-	-	1 186	8.4%	-	14.7%	-
Service charges - refuse revenue	8 321	8 321	919	11.0%	-	-	-	-	-	-	919	11.0%	-	18.5%	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 599	1 599	18	1.1%	-	-	-	-	-	-	18	1.1%	-	2.6%	-
Interest earned - external investments	6 415	6 415	436	6.8%	-	-	-	-	-	-	436	6.8%	-	11.3%	-
Interest earned - outstanding debtors	8 002	8 002	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	212	212	1	.4%	-	-	-	-	-	-	1	.4%	-	7.8%	-
Licences and permits	7 711	7 711	1 162	15.1%	-	-	-	-	-	-	1 162	15.1%	-	20.1%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 500	89 500	34 333	38.4%	-	-	-	-	-	-	34 333	38.4%	-	.1%	-
Other own revenue	14 387	14 387	788	5.5%	-	-	-	-	-	-	788	5.5%	-	1.6%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	394 906	394 906	33 806	8.6%	-	-	-	-	-	-	33 806	8.6%	-	10.6%	-
Employee related costs	124 111	124 111	10 059	8.1%	-	-	-	-	-	-	10 059	8.1%	-	16.8%	-
Remuneration of councillors	6 847	6 847	599	8.7%	-	-	-	-	-	-	599	8.7%	-	14.7%	-
Debt impairment	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	60 603	60 603	5 012	8.3%	-	-	-	-	-	-	5 012	8.3%	-	-	-
Finance charges	11 885	11 885	1 009	8.5%	-	-	-	-	-	-	1 009	8.5%	-	9.7%	-
Bulk purchases	106 448	106 448	10 818	10.2%	-	-	-	-	-	-	10 818	10.2%	-	8.6%	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 886	7 886	420	5.3%	-	-	-	-	-	-	420	5.3%	-	6.3%	-
Transfers and grants	1 182	1 182	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	72 445	72 445	5 889	8.1%	-	-	-	-	-	-	5 889	8.1%	-	6.0%	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(42 835)	(42 835)	22 494		-		-		-		22 494		-		
Transfers recognised - capital	49 796	49 796	1 003	2.0%	-	-	-	-	-	-	1 003	2.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 961	6 961	23 496		-		-		-		23 496		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 961	6 961	23 496		-		-		-		23 496		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 961	6 961	23 496		-		-		-		23 496		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 961	6 961	23 496		-		-		-		23 496		-		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	66 963	66 963	4 657	7.0%	3 628	5.4%	-	-	-	-	8 285	12.4%	-	43.2%	-
National Government	49 796	49 796	2 971	6.0%	3 101	6.2%	-	-	-	-	6 072	12.2%	-	51.3%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 796	49 796	2 971	6.0%	3 101	6.2%	-	-	-	-	6 072	12.2%	-	51.3%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 167	17 167	1 686	9.8%	527	3.1%	-	-	-	-	2 213	12.9%	-	27.9%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 963	66 963	4 657	7.0%	3 628	5.4%	-	-	-	-	8 285	12.4%	-	43.2%	-
Governance and Administration	2 666	2 666	69	2.6%	710	26.6%	-	-	-	-	779	29.2%	-	40.5%	-
Executive & Council	656	656	5	.7%	356	54.2%	-	-	-	-	361	55.0%	-	65.3%	-
Budget & Treasury Office	84	84	28	33.6%	0	.4%	-	-	-	-	28	33.9%	-	-	-
Corporate Services	1 926	1 926	36	1.9%	354	18.4%	-	-	-	-	390	20.2%	-	-	-
Community and Public Safety	5 970	5 970	25	.4%	-	-	-	-	-	-	25	.4%	-	27.8%	-
Community & Social Services	5 970	5 970	25	.4%	-	-	-	-	-	-	25	.4%	-	27.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 635	11 635	3 118	26.8%	1 164	10.0%	-	-	-	-	4 282	36.8%	-	117.8%	-
Planning and Development	386	386	70	18.1%	-	-	-	-	-	-	70	18.1%	-	-	-
Road Transport	11 249	11 249	3 048	27.1%	1 164	10.3%	-	-	-	-	4 212	37.4%	-	117.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 692	46 692	1 445	3.1%	1 754	3.8%	-	-	-	-	3 199	6.9%	-	10.0%	-
Electricity	5 580	5 580	-	-	-	-	-	-	-	-	-	-	-	7.8%	-
Water	39 112	39 112	1 397	3.6%	1 754	4.5%	-	-	-	-	3 151	8.1%	-	14.4%	-
Waste Water Management	500	500	49	9.8%	-	-	-	-	-	-	49	9.8%	-	.9%	-
Waste Management	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	3.8%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	394 684	394 684	159 680	40.5%	114 857	29.1%	115 287	29.2%	79 212	20.1%	469 037	118.8%	113 009	116.5%	(29.9%)
Property rates, penalties and collection charges	43 265	43 265	11 885	27.5%	9 762	22.6%	14 056	32.5%	10 496	24.3%	46 199	106.8%	14 161	136.5%	(25.9%)
Service charges	160 797	160 797	48 969	30.5%	48 203	30.0%	49 343	30.7%	52 369	32.6%	198 883	123.7%	54 568	121.1%	(4.0%)
Other revenue	43 230	43 230	5 120	11.8%	6 112	14.1%	12 050	27.9%	8 734	20.2%	32 015	74.1%	16 656	90.5%	(47.6%)
Government - operating	89 500	89 500	69 404	77.5%	29 247	32.7%	23 965	26.8%	1 283	1.4%	123 899	138.4%	1 334	106.5%	(3.8%)
Government - capital	51 476	51 476	17 983	34.9%	15 333	29.8%	9 566	18.6%	-	-	42 882	83.3%	20 359	123.9%	(100.0%)
Interest	6 415	6 415	6 320	98.5%	6 201	96.7%	6 307	98.3%	6 330	98.7%	25 157	392.1%	5 931	187.7%	6.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(330 805)	(330 805)	(79 290)	24.0%	(79 953)	24.2%	(88 480)	26.7%	(68 394)	20.7%	(316 118)	95.6%	(95 762)	97.5%	(28.6%)
Suppliers and employees	(318 919)	(318 919)	(77 034)	24.2%	(75 151)	23.6%	(84 960)	26.6%	(66 500)	20.9%	(303 645)	95.2%	(90 987)	97.0%	(26.9%)
Finance charges	(11 885)	(11 885)	(2 185)	18.4%	(4 277)	36.0%	(3 202)	26.9%	(1 262)	10.6%	(10 926)	91.9%	(4 225)	100.0%	(70.1%)
Transfers and grants	-	-	(71)	-	(526)	-	(319)	-	(632)	-	(1 547)	-	(550)	-	15.0%
Net Cash from/(used) Operating Activities	63 880	63 880	80 390	125.8%	34 904	54.6%	26 807	42.0%	10 817	16.9%	152 919	239.4%	17 247	228.2%	(37.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	1 169	-	-	-	-	-	1 169	-	(5)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	1 169	-	-	-	-	-	1 169	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(5)	-	(100.0%)
Payments	(66 863)	(66 863)	(10 829)	16.2%	(5 893)	8.8%	(10 100)	15.1%	(17 159)	25.7%	(43 982)	65.8%	(40 554)	120.6%	(57.7%)
Capital assets	(66 863)	(66 863)	(10 829)	16.2%	(5 893)	8.8%	(10 100)	15.1%	(17 159)	25.7%	(43 982)	65.8%	(40 554)	120.6%	(57.7%)
Net Cash from/(used) Investing Activities	(66 863)	(66 863)	(10 829)	16.2%	(4 724)	7.1%	(10 100)	15.1%	(17 159)	25.7%	(42 813)	64.0%	(40 559)	120.7%	(57.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	(6 537)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	(5 313)	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	(1 224)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	3 202	.6%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	3 202	.6%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	(3 335)	109.9%	(100.0%)
Net Increase/(Decrease) in cash held	(2 984)	(2 984)	69 561	(2 331.4%)	30 180	(1 011.5%)	16 707	(559.9%)	(6 342)	212.5%	110 106	(3 690.2%)	(26 647)	(102.0%)	(76.2%)
Cash/cash equivalents at the year begin:	46 968	46 968	46 938	99.9%	116 499	248.0%	146 679	312.3%	163 386	347.9%	46 938	99.9%	52 039	-	214.0%
Cash/cash equivalents at the year end:	43 984	43 984	116 499	264.9%	146 679	333.5%	163 386	371.5%	157 044	357.0%	157 044	357.0%	25 393	26.9%	518.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 789	11.0%	1 500	5.9%	1 345	5.3%	19 686	77.7%	25 320	16.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 307	8.4%	2 545	5.0%	3 402	6.6%	41 124	80.0%	51 379	33.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 930	4.7%	1 424	3.5%	1 273	3.1%	36 047	88.6%	40 674	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	824	4.8%	613	3.6%	530	3.1%	15 193	88.5%	17 161	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	626	4.6%	525	3.9%	485	3.6%	11 886	87.9%	13 521	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	62	1.2%	60	1.2%	61	1.2%	4 893	96.4%	5 076	3.3%	-	-	-	-
Total By Income Source	10 538	6.9%	6 668	4.4%	7 096	4.6%	128 829	84.1%	153 130	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	255	7.2%	206	5.8%	155	4.3%	2 941	82.7%	3 557	2.3%	-	-	-	-
Commercial	1 145	4.3%	794	3.0%	875	3.3%	23 675	89.4%	26 488	17.3%	-	-	-	-
Households	9 127	7.5%	5 659	4.6%	6 055	4.9%	101 530	83.0%	122 372	79.9%	-	-	-	-
Other	10	1.4%	9	1.3%	11	1.6%	682	95.8%	712	.5%	-	-	-	-
Total By Customer Group	10 538	6.9%	6 668	4.4%	7 096	4.6%	128 828	84.1%	153 130	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Adv Mokgadi Makgato (Acting)	014 762 1401/1457
Financial Manager	Mr Noko Charles Lekaka	014 763 1451

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOOKGOPONG (LIM364)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	124 683	126 929	15 654	12.6%	28 191	22.6%	52 609	41.4%	10 365	8.2%	106 819	84.2%	23 087	74.4%	(55.1%)
Property rates	21 066	22 616	4 634	22.0%	4 519	21.5%	1 710	7.6%	1 182	5.2%	12 045	53.3%	2 619	40.5%	(54.9%)
Property rates - penalties and collection charges	-	6 600	-	-	577	-	-	-	-	-	577	8.7%	-	-	-
Service charges - electricity revenue	37 670	37 170	6 133	16.3%	8 787	23.3%	11 410	30.7%	5 201	14.0%	31 531	84.8%	5 816	81.5%	(10.6%)
Service charges - water revenue	5 015	4 715	882	17.6%	1 166	23.2%	1 466	31.1%	712	15.1%	4 226	89.6%	685	85.6%	4.0%
Service charges - sanitation revenue	4 680	4 680	799	17.1%	1 212	25.9%	1 646	35.2%	781	16.7%	4 439	94.9%	668	79.3%	17.0%
Service charges - refuse revenue	5 105	5 105	952	18.6%	1 268	24.8%	1 715	33.6%	830	16.3%	4 765	93.3%	652	75.6%	27.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	163	252	37	22.4%	63	38.8%	58	22.9%	36	14.1%	193	76.6%	37	11.5%	(3.7%)
Interest earned - external investments	40	45	-	-	3	6.8%	12	27.7%	22	47.9%	37	81.7%	-	23.2%	(100.0%)
Interest earned - outstanding debtors	4 100	-	941	23.0%	1 270	31.0%	689	-	-	-	2 900	-	1 118	136.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	74	54	2	2.4%	4	5.8%	-	-	-	-	6	11.4%	6	21.8%	(100.0%)
Licences and permits	-	-	-	-	320	-	-	-	-	-	320	-	458	-	(100.0%)
Agency services	5 124	5 226	625	12.2%	759	14.8%	2 668	51.1%	1 205	23.1%	5 257	100.6%	134	84.4%	801.4%
Transfers recognised - operational	38 478	36 657	553	1.4%	8 175	21.2%	31 051	84.7%	395	1.1%	40 175	109.6%	10 734	74.5%	(96.3%)
Other own revenue	3 169	3 810	95	3.0%	69	2.2%	185	4.9%	-	-	349	9.1%	159	576.2%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	135 928	146 446	24 342	17.9%	33 347	24.5%	46 662	31.9%	23 540	16.1%	127 893	87.3%	21 884	86.7%	7.6%
Employee related costs	46 410	43 185	8 160	17.6%	16 266	35.0%	17 157	39.7%	8 664	20.1%	50 248	116.4%	7 154	99.9%	21.1%
Remuneration of councillors	3 346	3 346	391	11.7%	781	23.3%	1 075	32.1%	551	16.5%	2 799	83.6%	392	34.1%	40.7%
Debt impairment	1 300	3 300	217	16.7%	325	25.0%	600	18.2%	383	11.6%	1 525	46.2%	217	53.2%	76.9%
Depreciation and asset impairment	16 544	16 544	2 757	16.7%	4 133	25.0%	5 501	33.3%	2 751	16.6%	15 142	91.5%	2 873	83.3%	(4.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	37 996	37 956	7 778	20.5%	4 942	13.0%	12 253	32.3%	6 014	15.8%	30 987	81.6%	5 977	88.5%	.6%
Other Materials	7 347	1 186	797	10.8%	1 496	20.4%	1 518	128.1%	0	-	3 812	321.5%	1 299	63.0%	(100.0%)
Contracted services	5 868	7 454	1 478	25.2%	1 361	23.2%	1 843	24.7%	1 196	16.0%	5 877	78.8%	1 902	100.9%	(37.1%)
Transfers and grants	-	-	-	-	(133)	-	-	-	-	-	(133)	-	-	-	-
Other expenditure	17 118	33 476	2 765	16.2%	4 176	24.4%	6 714	20.1%	3 981	11.9%	17 636	52.7%	2 070	67.3%	92.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 245)	(19 516)	(8 689)		(5 156)		5 947		(13 176)		(21 074)		1 203		
Transfers recognised - capital	14 985	-	1 218	8.1%	3 580	23.9%	2 498	-	-	-	7 295	-	6 109	56.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 740	(19 516)	(7 471)		(1 576)		8 444		(13 176)		(13 778)		7 311		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 740	(19 516)	(7 471)		(1 576)		8 444		(13 176)		(13 778)		7 311		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 740	(19 516)	(7 471)		(1 576)		8 444		(13 176)		(13 778)		7 311		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 740	(19 516)	(7 471)		(1 576)		8 444		(13 176)		(13 778)		7 311		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	14 985	13 138	279	1.9%	1 409	9.4%	9 222	70.2%	13 638	103.8%	24 548	186.8%	2 510	19.1%	443.3%
National Government	14 985	13 138	279	1.9%	1 409	9.4%	9 222	70.2%	13 638	103.8%	24 548	186.8%	2 510	23.2%	443.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 985	13 138	279	1.9%	1 409	9.4%	9 222	70.2%	13 638	103.8%	24 548	186.8%	2 510	23.2%	443.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 985	13 138	279	1.9%	1 409	9.4%	9 222	70.2%	13 638	103.8%	24 548	186.8%	2 510	19.1%	443.3%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 800	1 800	6	.3%	42	2.3%	1 322	73.5%	2 763	153.5%	4 133	229.6%	789	15.8%	250.1%
Community & Social Services	-	-	-	-	-	-	-	-	741	-	741	-	789	15.8%	(6.1%)
Sport And Recreation	1 800	1 800	6	.3%	42	2.3%	1 322	73.5%	2 022	112.3%	3 392	188.4%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 685	1 222	-	-	326	12.1%	722	59.1%	1 988	162.7%	3 036	248.4%	1 721	24.3%	15.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 685	1 222	-	-	326	12.1%	722	59.1%	1 988	162.7%	3 036	248.4%	1 721	24.3%	15.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 500	10 116	272	2.6%	1 041	9.9%	7 177	70.9%	8 888	87.9%	17 379	171.8%	-	13.9%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	7 000	6 616	-	-	279	4.0%	4 150	62.7%	4 208	63.6%	8 637	130.5%	-	75.8%	(100.0%)
Waste Water Management	3 500	3 500	272	7.8%	762	21.8%	3 027	86.5%	4 680	133.7%	8 742	249.8%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	135 639	143 885	43 657	32.2%	26 113	19.3%	51 311	35.7%	21 812	15.2%	142 892	99.3%	62 907	108.2%	(65.3%)
Property rates, penalties and collection charges	21 066	79 672	4 399	20.9%	3 873	18.4%	5 125	6.4%	3 413	4.3%	16 809	21.1%	10 995	99.6%	(69.0%)
Service charges	52 470	-	11 390	21.7%	11 033	21.0%	10 987	-	14 445	-	47 856	-	24 848	103.5%	(41.9%)
Other revenue	8 599	49 188	6 243	72.6%	2 868	33.3%	4 689	9.5%	2 743	5.6%	16 543	33.6%	(6 670)	122.3%	(141.1%)
Government - operating	38 478	-	16 624	43.2%	340	.9%	735	-	-	-	17 699	-	30 495	102.5%	(100.0%)
Government - capital	14 985	14 985	5 000	33.4%	8 000	53.4%	29 766	198.6%	-	-	42 766	285.4%	-	120.8%	-
Interest	40	40	1	2.5%	-	-	7	18.1%	1 211	3 027.1%	1 219	3 047.8%	3 240	8 102.3%	(62.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(117 236)	(119 487)	(43 157)	36.8%	(28 499)	24.3%	(45 158)	37.8%	(66 066)	55.3%	(182 880)	153.1%	(26 675)	91.0%	147.7%
Suppliers and employees	(117 236)	(119 487)	(43 157)	36.8%	(28 499)	24.3%	(44 449)	37.2%	(60 689)	50.8%	(176 794)	148.0%	(26 675)	91.0%	127.5%
Finance charges	-	-	-	-	-	-	(108)	-	(5 377)	-	(5 485)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	(601)	-	-	-	(601)	-	-	-	-
Net Cash from/(used) Operating Activities	18 403	24 398	500	2.7%	(2 385)	(13.0%)	6 152	25.2%	(44 254)	(181.4%)	(39 987)	(163.9%)	36 232	198.1%	(222.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 985)	(14 985)	(1 071)	7.1%	(280)	1.9%	(9 222)	61.5%	(20 457)	136.5%	(31 031)	207.1%	-	2.5%	(100.0%)
Capital assets	(14 985)	(14 985)	(1 071)	7.1%	(280)	1.9%	(9 222)	61.5%	(20 457)	136.5%	(31 031)	207.1%	-	2.5%	(100.0%)
Net Cash from/(used) Investing Activities	(14 985)	(14 985)	(1 071)	7.1%	(280)	1.9%	(9 222)	61.5%	(20 457)	136.5%	(31 031)	207.1%	-	2.5%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 418	9 413	(571)	(16.7%)	(2 665)	(78.0%)	(3 070)	(32.6%)	(64 711)	(687.5%)	(71 018)	(754.5%)	36 232	(5 510.3%)	(278.6%)
Cash/cash equivalents at the year begin:	1 724	1 014	122	7.1%	(449)	(26.1%)	(3 114)	(307.1%)	(6 184)	(609.9%)	122	12.0%	6 093	7.6%	(201.5%)
Cash/cash equivalents at the year end:	5 142	10 427	(449)	(8.7%)	(3 114)	(60.6%)	(6 184)	(59.3%)	(70 896)	(679.9%)	(70 896)	(679.9%)	42 326	5 002.5%	(267.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 416	9.4%	3 380	9.3%	-	-	29 499	81.3%	36 295	86.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	0	-	274	30.5%	623	69.5%	897	2.1%
Auditor-General	-	-	-	-	-	-	163	100.0%	163	.4%
Other	-	-	676	14.3%	413	8.7%	3 635	77.0%	4 724	11.2%
Total	3 416	8.1%	4 056	9.6%	687	1.6%	33 920	80.6%	42 079	100.0%

Contact Details

Municipal Manager	Mr OP Sebola (Acting)	014 743 6673
Financial Manager	Mr D Eksteen	014 743 6675

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE (LIM365)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	253 235	256 603	69 115	27.3%	67 728	26.7%	61 598	24.0%	52 530	20.5%	250 970	97.8%	46 176	103.4%	13.8%
Property rates	29 100	30 000	7 513	25.8%	7 531	25.9%	7 390	24.6%	7 938	26.5%	30 372	101.2%	7 643	122.2%	3.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82 600	85 800	18 662	22.6%	21 129	25.6%	18 989	22.1%	21 154	24.7%	79 934	93.2%	22 053	102.2%	(4.1%)
Service charges - water revenue	37 500	37 500	9 422	25.1%	9 465	25.2%	9 155	24.4%	7 939	21.2%	35 981	95.9%	5 291	95.9%	50.0%
Service charges - sanitation revenue	11 000	11 000	2 775	25.2%	2 585	23.5%	2 777	25.2%	2 780	25.3%	10 918	99.3%	2 295	101.7%	21.1%
Service charges - refuse revenue	6 900	6 900	1 711	24.8%	1 704	24.7%	1 701	24.6%	1 737	25.2%	6 853	99.3%	895	100.1%	94.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	66	223	108	164.1%	26	39.4%	30	13.7%	26	11.9%	190	85.5%	69	713.6%	(61.7%)
Interest earned - external investments	2 400	2 400	487	20.3%	321	13.4%	265	11.0%	633	26.4%	1 705	71.1%	770	147.4%	(17.8%)
Interest earned - outstanding debtors	8 800	8 800	1 768	20.1%	2 249	25.6%	2 447	27.8%	2 737	31.1%	9 201	104.6%	2 678	101.0%	2.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	142	142	9	6.6%	10	6.9%	5	3.6%	-	-	24	17.1%	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 600	3 625	952	26.4%	1 211	33.6%	(380)	(10.5%)	2 192	60.5%	3 975	109.6%	638	110.5%	243.5%
Transfers recognised - operational	64 267	64 132	24 356	37.9%	20 278	31.6%	17 018	26.5%	1 287	2.0%	62 939	98.1%	707	98.5%	82.1%
Other own revenue	6 861	6 082	1 352	19.7%	1 219	17.8%	2 202	36.2%	4 099	67.4%	8 872	145.9%	3 135	114.6%	30.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Operating Expenditure	296 244	307 258	66 479	22.4%	55 202	18.6%	66 781	21.7%	51 733	16.8%	240 195	78.2%	61 444	88.2%	(15.8%)
Employee related costs	101 842	108 094	28 220	27.7%	24 496	24.1%	25 161	23.3%	24 726	22.9%	102 602	94.9%	21 961	100.4%	12.6%
Remuneration of councillors	6 855	6 855	1 504	21.9%	1 512	22.1%	1 510	22.0%	1 812	26.4%	6 338	92.5%	1 534	92.1%	18.1%
Debt impairment	10 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 604	30 604	-	-	-	-	-	-	-	-	-	-	-	43.8%	-
Finance charges	3 035	3 417	71	2.4%	17	.6%	63	1.9%	16	.5%	168	4.9%	309	16.8%	(94.9%)
Bulk purchases	88 000	87 500	24 621	28.0%	14 173	16.1%	23 879	27.3%	13 271	15.2%	75 943	86.8%	24 039	95.0%	(44.8%)
Other Materials	9 720	9 853	2 263	23.3%	2 991	30.8%	2 038	20.7%	1 803	18.3%	9 095	92.3%	1 777	98.4%	1.4%
Contracted services	8 355	8 355	2 575	30.8%	2 563	30.7%	2 617	31.3%	1 679	20.1%	9 434	112.9%	2 979	127.4%	(43.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 832	37 581	7 225	19.1%	9 450	25.0%	11 513	30.6%	8 427	22.4%	36 615	97.4%	8 846	84.3%	(4.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 009)	(50 655)	2 636		12 526		(5 183)		796		10 775		(15 268)		
Transfers recognised - capital	35 776	46 196	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 233)	(4 459)	2 636		12 526		(5 183)		796		10 775		(15 268)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 233)	(4 459)	2 636		12 526		(5 183)		796		10 775		(15 268)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 233)	(4 459)	2 636		12 526		(5 183)		796		10 775		(15 268)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 233)	(4 459)	2 636		12 526		(5 183)		796		10 775		(15 268)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	41 307	51 893	2 495	6.0%	11 672	28.3%	9 491	18.3%	18 792	36.2%	42 451	81.8%	12 159	57.7%	54.5%
National Government	35 776	46 196	1 712	4.8%	10 746	30.0%	8 866	19.2%	17 664	38.2%	38 988	84.4%	10 431	56.4%	69.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 776	46 196	1 712	4.8%	10 746	30.0%	8 866	19.2%	17 664	38.2%	38 988	84.4%	10 431	56.4%	69.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 531	5 698	783	14.2%	926	16.8%	624	11.0%	1 129	19.8%	3 462	60.8%	1 729	75.2%	(34.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 307	51 893	2 495	6.0%	11 672	28.3%	9 491	18.3%	18 792	36.2%	42 451	81.8%	12 159	57.7%	54.5%
Governance and Administration	1 170	1 380	694	59.3%	62	5.3%	193	14.0%	225	16.3%	1 174	85.1%	105	29.9%	114.8%
Executive & Council	750	750	658	87.7%	-	-	-	-	-	-	658	87.7%	-	-	-
Budget & Treasury Office	-	161	-	-	-	-	108	67.2%	15	9.4%	123	76.5%	21	22.8%	(29.0%)
Corporate Services	420	469	36	8.6%	62	14.7%	86	18.2%	210	44.8%	393	83.9%	84	36.3%	151.2%
Community and Public Safety	1 465	3 709	-	-	5	.3%	1 136	30.6%	1 000	27.0%	2 141	57.7%	2 560	40.3%	(60.9%)
Community & Social Services	785	885	-	-	5	.6%	219	24.8%	229	25.9%	454	51.3%	408	15.9%	(43.8%)
Sport And Recreation	355	2 499	-	-	-	-	916	36.7%	771	30.8%	1 687	67.5%	2 139	55.7%	(64.0%)
Public Safety	325	325	-	-	-	-	-	-	-	-	-	-	14	90.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 584	13 952	1 733	26.3%	1 463	22.2%	1 752	12.6%	7 556	54.2%	12 504	89.6%	5 756	62.5%	31.3%
Planning and Development	110	146	-	-	7	6.5%	50	34.1%	-	-	57	38.9%	395	68.6%	(100.0%)
Road Transport	6 474	13 806	1 733	26.8%	1 456	22.5%	1 702	12.3%	7 556	54.7%	12 447	90.2%	5 362	62.4%	40.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 087	32 852	68	.2%	10 143	31.6%	6 410	19.5%	10 012	30.5%	26 632	81.1%	3 738	56.2%	167.8%
Electricity	5 500	5 500	-	-	2 537	46.1%	1 930	35.1%	820	14.9%	5 287	96.1%	3 512	90.7%	(76.7%)
Water	300	4 915	68	22.6%	232	77.3%	-	-	3 378	68.7%	3 678	74.8%	153	86.4%	2 108.5%
Waste Water Management	26 067	22 261	-	-	7 197	27.6%	4 480	20.1%	5 422	24.4%	17 099	76.8%	4	2.1%	120 942.9%
Waste Management	220	176	-	-	176	80.1%	-	-	392	222.5%	568	322.5%	69	72.3%	470.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	269 234	286 464	82 036	30.5%	87 173	32.4%	64 292	22.4%	49 040	17.1%	282 542	98.6%	7 194	82.7%	581.7%
Property rates, penalties and collection charges	26 190	25 500	5 353	20.4%	5 361	20.5%	5 357	21.0%	5 928	23.2%	21 999	86.3%	(807)	85.0%	(834.3%)
Service charges	124 200	108 020	22 284	17.9%	27 866	22.4%	25 438	23.5%	29 023	26.9%	104 612	96.8%	(52)	77.6%	(55 535.1%)
Other revenue	9 601	58 560	19 425	202.3%	16 783	174.8%	15 797	27.0%	12 901	22.0%	64 906	110.8%	11 735	204.2%	9.9%
Government - operating	64 297	64 132	26 348	41.0%	19 828	30.8%	16 333	25.5%	169	.3%	62 678	97.7%	(140)	100.3%	(220.3%)
Government - capital	35 746	22 732	7 750	21.7%	16 600	46.4%	-	-	-	-	24 350	107.1%	-	64.6%	-
Interest	9 200	7 520	876	9.5%	735	8.0%	1 367	18.2%	1 019	13.6%	3 997	53.2%	(3 541)	46.6%	(128.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(225 657)	(247 383)	(77 412)	34.3%	(62 881)	27.9%	(77 588)	31.4%	(48 735)	19.7%	(266 616)	107.8%	(53 046)	85.2%	(8.1%)
Suppliers and employees	(225 122)	(246 966)	(77 340)	34.4%	(62 864)	27.9%	(77 525)	31.4%	(48 719)	19.7%	(266 448)	107.9%	(52 738)	86.0%	(7.6%)
Finance charges	(535)	(417)	(71)	13.3%	(17)	3.3%	(63)	15.2%	(16)	3.8%	(168)	40.3%	(309)	16.8%	(94.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 577	39 082	4 625	10.6%	24 292	55.7%	(13 297)	(34.0%)	306	.8%	15 926	40.7%	(45 852)	60.4%	(100.7%)
Cash Flow from Investing Activities															
Receipts	-	-	1	-	-	-	-	-	(412)	-	(411)	-	34 802	-	(101.2%)
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(412)	-	(412)	-	34 802	-	(101.2%)
Payments	(30 958)	(35 666)	(3 179)	10.3%	(11 064)	35.7%	(9 491)	26.6%	(12 608)	35.3%	(36 342)	101.9%	(12 115)	57.6%	4.1%
Capital assets	(30 958)	(35 666)	(3 179)	10.3%	(11 064)	35.7%	(9 491)	26.6%	(12 608)	35.3%	(36 342)	101.9%	(12 115)	57.6%	4.1%
Net Cash from/(used) Investing Activities	(30 958)	(35 666)	(3 178)	10.3%	(11 064)	35.7%	(9 491)	26.6%	(13 020)	36.5%	(36 752)	103.0%	22 686	57.6%	(157.4%)
Cash Flow from Financing Activities															
Receipts	1 150	1 150	5	.4%	17	1.5%	40	3.5%	22	1.9%	84	7.3%	408	-	(94.6%)
Short term loans	-	-	(17)	-	-	-	-	-	-	-	(17)	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 150	1 150	21	1.9%	17	1.5%	40	3.5%	22	1.9%	101	8.8%	408	-	(94.6%)
Payments	(530)	(530)	(174)	32.8%	(37)	7.0%	(150)	28.3%	(37)	7.0%	(398)	75.0%	(977)	-	(96.2%)
Repayment of borrowing	(530)	(530)	(174)	32.8%	(37)	7.0%	(150)	28.3%	(37)	7.0%	(398)	75.0%	(977)	-	(96.2%)
Net Cash from/(used) Financing Activities	620	620	(169)	(27.3%)	(20)	(3.2%)	(110)	(17.7%)	(15)	(2.4%)	(314)	(50.6%)	(569)	-	(97.4%)
Net Increase/(Decrease) in cash held	13 240	4 035	1 277	9.6%	13 209	99.8%	(22 897)	(567.5%)	(12 729)	(315.5%)	(21 140)	(523.9%)	(23 735)	56.4%	(46.4%)
Cash/cash equivalents at the year begin:	35 687	34 643	34 643	97.1%	35 921	100.7%	49 129	141.8%	26 232	75.7%	34 643	100.0%	53 681	100.0%	(51.1%)
Cash/cash equivalents at the year end:	48 927	38 678	35 921	73.4%	49 129	100.4%	26 232	67.8%	13 503	34.9%	13 503	34.9%	29 945	284.1%	(54.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 377	7.3%	1 386	4.2%	1 262	3.9%	27 746	84.7%	32 771	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 002	30.6%	1 534	11.7%	1 031	7.9%	6 525	49.8%	13 093	10.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 228	9.3%	933	3.9%	898	3.7%	19 935	83.1%	23 994	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	786	7.3%	410	3.8%	376	3.5%	9 175	85.4%	10 748	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	485	6.0%	257	3.2%	233	2.9%	7 138	88.0%	8 113	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	954	4.5%	906	4.2%	869	4.1%	18 626	87.2%	21 356	17.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	779	5.6%	380	2.7%	100	.7%	12 636	90.9%	13 895	11.2%	-	-	-	-
Total By Income Source	11 612	9.4%	5 806	4.7%	4 769	3.8%	101 782	82.1%	123 969	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 420	20.3%	796	11.4%	427	6.1%	4 340	62.2%	6 983	5.6%	-	-	-	-
Commercial	2 413	24.2%	1 039	10.4%	146	1.5%	6 386	64.0%	9 984	8.1%	-	-	-	-
Households	6 183	6.3%	3 274	3.3%	3 657	3.7%	85 273	86.7%	98 387	79.4%	-	-	-	-
Other	1 597	18.5%	696	8.1%	539	6.3%	5 782	67.1%	8 615	6.9%	-	-	-	-
Total By Customer Group	11 612	9.4%	5 806	4.7%	4 769	3.8%	101 782	82.1%	123 969	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 436	100.0%	-	-	-	-	-	-	9 436	59.5%
Bulk Water	538	100.0%	-	-	-	-	-	-	538	3.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 508	87.3%	328	11.4%	9	.3%	26	.9%	2 871	18.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 007	100.0%	-	-	-	-	-	-	3 007	19.0%
Total	15 489	97.7%	328	2.1%	9	.1%	26	.2%	15 853	100.0%

Contact Details

Municipal Manager	Mr N.S.Bambo	014 718 2000
Financial Manager	T Mathabatha	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	307 179	307 242	82 790	27.0%	69 883	22.7%	34 524	11.2%	-	-	187 196	60.9%	-	41.8%	-
Property rates	59 401	53 799	13 390	22.5%	13 431	22.6%	8 007	14.9%	-	-	34 827	64.7%	-	53.8%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	103 517	103 512	20 962	20.3%	21 081	20.4%	15 416	14.9%	-	-	57 460	55.5%	-	41.8%	-
Service charges - water revenue	24 433	22 146	7 205	29.5%	7 687	31.5%	4 646	21.0%	-	-	19 538	88.2%	-	52.8%	-
Service charges - sanitation revenue	7 310	5 379	679	9.3%	-	-	500	9.3%	-	-	1 180	21.9%	-	31.8%	-
Service charges - refuse revenue	6 490	4 496	2 048	31.5%	2 078	32.0%	1 177	26.2%	-	-	5 302	117.9%	-	48.7%	-
Service charges - other	4 002	4 002	-	-	-	-	30	.8%	-	-	30	.8%	-	.5%	-
Rental of facilities and equipment	1 616	1 616	262	16.2%	271	16.7%	192	11.9%	-	-	725	44.8%	-	49.6%	-
Interest earned - external investments	376	2 000	18	4.7%	15	3.9%	233	11.6%	-	-	265	13.3%	-	.6%	-
Interest earned - outstanding debtors	10 333	10 333	1 801	17.4%	1 606	15.5%	1 155	11.2%	-	-	4 561	44.1%	-	(5.9%)	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 013	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	10 000	10 000	2 706	27.1%	1 941	19.4%	1 592	15.9%	-	-	6 238	62.4%	-	47.5%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 905	61 905	23 246	38.2%	18 315	30.1%	23	-	-	-	41 584	67.2%	-	36.0%	-
Other own revenue	12 781	22 054	10 472	81.9%	3 460	27.1%	1 553	7.0%	-	-	15 486	70.2%	-	34.4%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	296 980	356 330	97 387	32.8%	77 826	26.2%	49 230	13.8%	-	-	224 443	63.0%	-	39.0%	-
Employee related costs	91 494	91 459	19 773	21.6%	21 733	23.8%	13 850	15.1%	-	-	55 356	60.5%	-	44.2%	-
Remuneration of councillors	5 956	5 956	938	15.7%	966	16.2%	683	11.5%	-	-	2 588	43.4%	-	47.4%	-
Debt impairment	-	-	5 169	-	2 317	-	1 412	-	-	-	8 898	-	-	-	-
Depreciation and asset impairment	22 040	72 040	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 100	1 100	201	6.5%	-	-	-	-	-	-	201	18.3%	-	23.8%	-
Bulk purchases	73 064	73 064	22 699	31.1%	13 005	17.8%	15 869	21.7%	-	-	51 574	70.6%	-	54.8%	-
Other Materials	19 778	18 201	1 733	8.8%	7 782	39.3%	2 483	13.6%	-	-	11 997	65.9%	-	59.9%	-
Contracted services	24 924	33 645	7 920	31.8%	9 574	38.4%	4 806	14.3%	-	-	22 300	66.3%	-	36.3%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	56 626	60 866	38 953	68.8%	22 448	39.6%	10 128	16.6%	-	-	71 529	117.5%	-	45.0%	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 199	(49 088)	(14 597)		(7 943)		(14 706)		-		(37 246)		-		
Transfers recognised - capital	22 193	22 193	10 115	45.6%	6 254	28.2%	-	-	-	-	16 369	73.8%	-	51.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 392	(26 895)	(4 482)		(1 689)		(14 706)		-		(20 877)		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 392	(26 895)	(4 482)		(1 689)		(14 706)		-		(20 877)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 392	(26 895)	(4 482)		(1 689)		(14 706)		-		(20 877)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 392	(26 895)	(4 482)		(1 689)		(14 706)		-		(20 877)		-		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	31 083	41 303	4 994	16.1%	5 714	18.4%	1 166	2.8%	-	-	11 874	28.7%	-	-	-
National Government	21 083	21 083	4 994	23.7%	5 714	27.1%	943	4.5%	-	-	11 651	55.3%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 083	21 083	4 994	23.7%	5 714	27.1%	943	4.5%	-	-	11 651	55.3%	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	20 220	-	-	-	-	223	1.1%	-	-	223	1.1%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 083	41 303	4 994	16.1%	5 714	18.4%	1 166	2.8%	-	-	11 874	28.7%	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 883	14 071	1 220	12.3%	2 893	29.3%	-	-	-	-	4 113	29.2%	-	-	-
Community & Social Services	5 000	12 442	1 220	24.4%	2 893	57.9%	-	-	-	-	4 113	33.1%	-	-	-
Sport And Recreation	4 883	1 129	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	1 149	-	-	-	-	-	-	-	1 149	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	1 149	-	-	-	-	-	-	-	1 149	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 401	591	-	-	-	-	-	-	-	591	42.2%	-	-	-
Electricity	-	1 401	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	591	-	-	-	-	-	-	-	591	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 200	25 832	2 033	9.6%	2 821	13.3%	1 166	4.5%	-	-	6 021	23.3%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	329 372	565 000	92 930	28.2%	76 137	23.1%	34 524	6.1%	-	-	203 591	36.0%	55 689	103.4%	(100.0%)
Property rates, penalties and collection charges	55 234	53 799	13 390	24.2%	13 431	24.3%	8 007	14.9%	-	-	34 827	64.7%	18 887	153.0%	(100.0%)
Service charges	133 886	139 535	30 920	23.1%	30 846	23.0%	21 769	15.6%	-	-	83 535	59.9%	32 536	97.5%	(100.0%)
Other revenue	46 445	275 235	13 440	28.9%	5 672	12.2%	3 361	1.2%	-	-	22 472	8.2%	388	118.7%	(100.0%)
Government - operating	60 905	61 905	23 246	38.2%	18 315	30.1%	-	-	-	-	41 561	67.1%	148	97.2%	(100.0%)
Government - capital	22 193	22 193	10 115	45.6%	6 254	28.2%	-	-	-	-	16 369	73.8%	10 000	81.9%	(100.0%)
Interest	10 709	12 333	1 819	17.0%	1 620	15.1%	1 387	11.2%	-	-	4 826	39.1%	(6 271)	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(271 539)	(546 329)	(97 387)	35.9%	(77 826)	28.7%	(49 230)	9.0%	-	-	(224 443)	41.1%	(45 663)	83.0%	(100.0%)
Suppliers and employees	(268 439)	(545 229)	(97 186)	36.2%	(77 826)	29.0%	(49 230)	9.0%	-	-	(224 241)	41.1%	(45 263)	83.1%	(100.0%)
Finance charges	(3 100)	(1 100)	(201)	6.5%	-	-	-	-	-	-	(201)	18.3%	(400)	75.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 833	18 671	(4 456)	(7.7%)	(1 689)	(2.9%)	(14 706)	(78.8%)	-	-	(20 852)	(111.7%)	10 026	204.7%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	593	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	593	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 193)	(40 003)	(5 254)	16.3%	(6 541)	20.3%	(1 166)	2.9%	-	-	(12 962)	32.4%	(8 837)	81.9%	(100.0%)
Capital assets	(32 193)	(40 003)	(5 254)	16.3%	(6 541)	20.3%	(1 166)	2.9%	-	-	(12 962)	32.4%	(8 837)	81.9%	(100.0%)
Net Cash from/(used) Investing Activities	(32 193)	(40 003)	(5 254)	16.3%	(6 541)	20.3%	(1 166)	2.9%	-	-	(12 962)	32.4%	(8 244)	76.2%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	(106)	-	8	-	-	-	-	-	(98)	-	2 027	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	133	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	(106)	-	8	-	-	-	-	-	(98)	-	1 894	-	(100.0%)
Payments	-	(16 322)	(98)	-	(3 244)	-	(2 186)	13.4%	-	-	(5 528)	33.9%	(247)	-	(100.0%)
Repayment of borrowing	-	(16 322)	(98)	-	(3 244)	-	(2 186)	13.4%	-	-	(5 528)	33.9%	(247)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(16 322)	(204)	-	(3 236)	-	(2 186)	13.4%	-	-	(5 625)	34.5%	1 780	-	(100.0%)
Net Increase/(Decrease) in cash held	25 640	(37 654)	(9 914)	(38.7%)	(11 466)	(44.7%)	(18 058)	48.0%	-	-	(39 439)	104.7%	3 562	298.5%	(100.0%)
Cash/cash equivalents at the year begin:	55 875	-	-	-	(9 914)	(17.7%)	(21 380)	-	-	-	-	-	80 821	-	(100.0%)
Cash/cash equivalents at the year end:	81 515	(37 654)	(9 914)	(12.2%)	(21 380)	(26.2%)	(39 439)	104.7%	-	-	(39 439)	104.7%	84 384	89.4%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	129	1.3%	444	4.5%	340	3.4%	9 068	90.8%	9 981	9.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 464	38.1%	34	.9%	81	2.1%	2 261	58.9%	3 840	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 589	27.1%	1 768	3.1%	1 326	2.3%	38 794	67.5%	57 477	56.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	328	10.7%	101	3.3%	103	3.3%	2 549	82.7%	3 082	3.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	223	8.2%	28	1.0%	89	3.3%	2 379	87.5%	2 719	2.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	58	12.2%	39	8.2%	29	6.2%	348	73.4%	475	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	250	1.2%	542	2.5%	514	2.4%	20 324	94.0%	21 630	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 166	37.6%	582	18.8%	(2 833)	(91.5%)	4 183	135.0%	3 098	3.0%	-	-	-	-
Total By Income Source	19 208	18.8%	3 539	3.5%	(352)	(.3%)	79 907	78.1%	102 301	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 244	8.0%	137	.9%	161	1.0%	13 932	90.0%	15 474	15.1%	-	-	-	-
Commercial	(158)	6.5%	2	(.1%)	45	(1.8%)	(2 320)	95.4%	(2 431)	(2.4%)	-	-	-	-
Households	4 628	11.4%	1 799	4.4%	(1 722)	(4.2%)	36 061	88.5%	40 767	39.8%	-	-	-	-
Other	13 493	27.8%	1 600	3.3%	1 164	2.4%	32 233	66.5%	48 490	47.4%	-	-	-	-
Total By Customer Group	19 208	18.8%	3 539	3.5%	(352)	(.3%)	79 907	78.1%	102 301	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 193	100.0%	-	-	-	-	-	-	3 193	10.8%
Bulk Water	376	100.0%	-	-	-	-	-	-	376	1.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 595	98.6%	357	1.4%	-	-	-	-	25 952	87.8%
Auditor-General	38	100.0%	-	-	-	-	-	-	38	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	29 203	98.8%	357	1.2%	-	-	-	-	29 560	100.0%

Contact Details

Municipal Manager	Mr Morris Maluleka (Acting)	014 736 8001
Financial Manager	Mr K Maphosa (Acting)	014 736 8049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	683 203	683 203	212 684	31.1%	149 072	21.8%	256 792	37.6%	109 441	16.0%	727 990	106.6%	93 336	99.1%	17.3%
Property rates	51 215	51 215	12 790	25.0%	8 069	15.8%	8 456	16.5%	13 039	25.5%	42 355	82.7%	10 448	99.4%	24.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	193 086	193 086	47 633	24.7%	81 109	42.0%	75 379	39.0%	45 932	23.8%	250 053	129.5%	41 132	95.6%	11.7%
Service charges - water revenue	52 382	52 382	11 904	22.7%	39 012	74.5%	17 976	34.3%	12 454	23.8%	81 346	155.3%	11 784	111.9%	5.7%
Service charges - sanitation revenue	13 712	13 712	3 531	25.8%	2 364	17.2%	1 837	13.4%	3 998	29.2%	11 731	85.6%	3 297	99.1%	21.3%
Service charges - refuse revenue	12 417	12 417	3 432	27.6%	2 104	16.9%	2 125	17.1%	3 178	25.6%	10 838	87.3%	3 016	101.7%	5.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 017	1 017	118	11.6%	680	66.8%	50	4.9%	(15)	(1.5%)	833	81.8%	140	108.2%	(110.7%)
Interest earned - external investments	23 350	23 350	5 140	22.0%	5 662	24.2%	(4 076)	(17.5%)	6 857	29.4%	13 583	58.2%	7 037	96.8%	(2.6%)
Interest earned - outstanding debtors	2 535	2 535	4 156	163.9%	2 337	92.2%	4 092	161.4%	4 964	195.8%	15 549	613.3%	6 124	1 017.0%	(18.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 718	1 718	127	7.4%	198	11.5%	(36)	(2.1%)	290	16.9%	579	33.7%	678	136.3%	(57.3%)
Licences and permits	70	70	13	18.2%	12	17.1%	(2)	(3.5%)	43	61.7%	66	93.5%	70	147.7%	(37.5%)
Agency services	7 854	7 854	787	10.0%	1 219	15.5%	34	.4%	4 203	53.5%	6 242	79.5%	4 704	105.9%	(10.7%)
Transfers recognised - operational	307 965	307 965	117 620	38.2%	2 316	.8%	149 318	48.5%	5 094	1.7%	274 348	89.1%	2 018	91.1%	152.4%
Other own revenue	7 524	7 524	1 128	15.0%	704	9.4%	(285)	(3.8%)	799	10.6%	2 346	31.2%	800	92.9%	(.1%)
Gains on disposal of PPE	8 357	8 357	4 305	51.5%	3 287	39.3%	1 925	23.0%	8 605	103.0%	18 122	216.8%	2 089	109.3%	311.9%
Operating Expenditure	711 568	711 568	135 361	19.0%	118 023	16.6%	148 345	20.8%	175 511	24.7%	577 240	81.1%	137 177	78.5%	27.9%
Employee related costs	220 085	220 085	46 545	21.1%	45 814	20.8%	44 501	20.2%	50 046	22.7%	186 906	84.9%	45 872	91.2%	9.1%
Remuneration of councillors	18 081	18 081	4 169	23.1%	4 317	23.9%	4 317	23.9%	5 029	27.8%	17 832	98.6%	4 086	91.1%	23.1%
Debt impairment	48 890	48 890	-	-	-	-	-	-	-	-	-	-	13	-	(100.0%)
Depreciation and asset impairment	77 292	77 292	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	174 338	174 338	50 055	28.7%	37 153	21.3%	38 720	22.2%	40 447	23.2%	166 376	95.4%	35 450	92.2%	14.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	24 257	24 257	12 317	50.8%	5 789	23.9%	8 949	36.9%	22 083	91.0%	49 139	202.6%	11 590	105.5%	90.5%
Transfers and grants	28 641	28 641	2 995	10.5%	6 339	22.1%	6 545	22.9%	6 207	21.7%	22 086	77.1%	7 651	86.2%	(18.9%)
Other expenditure	119 985	119 985	19 280	16.1%	18 611	15.5%	45 311	37.8%	51 700	43.1%	134 902	112.4%	32 515	88.5%	59.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 366)	(28 366)	77 323		31 049		108 447		(66 070)		150 749		(43 841)		
Transfers recognised - capital	229 710	229 710	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	201 345	201 345	77 323		31 049		108 447		(66 070)		150 749		(43 841)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	201 345	201 345	77 323		31 049		108 447		(66 070)		150 749		(43 841)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	201 345	201 345	77 323		31 049		108 447		(66 070)		150 749		(43 841)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	201 345	201 345	77 323		31 049		108 447		(66 070)		150 749		(43 841)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	369 845	369 845	34 555	9.3%	25 511	6.9%	48 628	13.1%	80 924	21.9%	189 619	51.3%	65 914	49.0%	22.8%
National Government	229 710	229 710	31 626	13.8%	20 347	8.9%	44 781	19.5%	74 977	32.6%	171 731	74.8%	54 819	63.3%	36.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	139	-	-	-	139	-	46	2.3%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(7)	5.5%	(100.0%)
Transfers recognised - capital	229 710	229 710	31 626	13.8%	20 347	8.9%	44 921	19.6%	74 977	32.6%	171 871	74.8%	54 858	62.9%	36.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	140 134	140 134	2 929	2.1%	5 164	3.7%	3 708	2.6%	5 947	4.2%	17 748	12.7%	11 055	17.8%	(46.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	369 845	369 845	34 555	9.3%	25 511	6.9%	48 628	13.1%	80 924	21.9%	189 619	51.3%	65 914	49.0%	22.8%
Governance and Administration	12 233	12 233	750	6.1%	218	1.8%	1 504	12.3%	87	.7%	2 558	20.9%	1 153	6.9%	(92.4%)
Executive & Council	235	235	-	-	-	-	-	-	-	-	-	-	73	52.4%	(100.0%)
Budget & Treasury Office	232	232	-	-	-	-	9	3.8%	-	-	9	3.8%	114	28.6%	(100.0%)
Corporate Services	11 767	11 767	750	6.4%	218	1.8%	1 495	12.7%	87	.7%	2 550	21.7%	966	6.3%	(91.0%)
Community and Public Safety	21 215	21 215	267	1.3%	214	1.0%	2 229	10.5%	1 867	8.8%	4 576	21.6%	8 391	48.2%	(77.8%)
Community & Social Services	146	146	-	-	-	-	29	20.0%	72	49.5%	101	69.5%	38	4.8%	92.0%
Sport And Recreation	21 016	21 016	267	1.3%	214	1.0%	2 200	10.5%	1 779	8.5%	4 460	21.2%	8 337	48.7%	(78.7%)
Public Safety	53	53	-	-	-	-	-	-	15	28.4%	15	28.4%	17	49.6%	(13.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	89.6%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 030	52 030	12 763	24.5%	1 898	3.6%	3 153	6.1%	10 719	20.6%	28 534	54.8%	17 199	59.4%	(37.7%)
Planning and Development	49	49	-	-	-	-	-	-	-	-	-	-	(1)	73.4%	(100.0%)
Road Transport	51 981	51 981	12 763	24.6%	1 898	3.7%	3 153	6.1%	10 719	20.6%	28 534	54.9%	17 200	59.4%	(37.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	284 367	284 367	20 775	7.3%	23 182	8.2%	41 743	14.7%	68 251	24.0%	153 951	54.1%	39 171	48.3%	74.2%
Electricity	7 322	7 322	1 129	15.4%	-	-	3 117	42.6%	9 001	122.9%	13 248	180.9%	6 682	24.9%	34.7%
Water	173 316	173 316	13 420	7.7%	22 873	13.2%	36 745	21.2%	30 809	17.8%	103 847	59.9%	28 839	71.1%	6.8%
Waste Water Management	102 590	102 590	6 226	6.1%	290	.3%	1 880	1.8%	28 441	27.7%	36 837	35.9%	3 471	20.5%	719.4%
Waste Management	1 139	1 139	-	-	19	1.6%	-	-	-	-	19	1.6%	180	64.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	84.4%	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	904 556	904 556	274 225	30.3%	217 326	24.0%	282 237	31.2%	120 398	13.3%	894 185	98.9%	88 807	84.8%	35.6%
Property rates, penalties and collection charges	51 215	51 215	12 790	25.0%	8 069	15.8%	16 980	33.2%	13 039	25.5%	50 879	99.3%	10 448	99.4%	24.8%
Service charges	271 596	271 596	66 500	24.5%	124 589	45.9%	17 873	6.6%	65 562	24.1%	274 524	101.1%	59 229	99.1%	10.7%
Other revenue	20 719	20 719	1 655	8.0%	2 515	12.1%	1 059	5.1%	6 680	32.2%	11 909	57.5%	6 203	71.1%	7.7%
Government - operating	319 652	319 652	116 971	36.6%	1 704	.5%	150 009	46.9%	2 264	.7%	270 947	84.8%	1 278	95.3%	77.1%
Government - capital	218 024	218 024	67 014	30.7%	72 449	33.2%	77 044	35.3%	21 032	9.6%	237 539	109.0%	(1 511)	56.8%	(1 491.8%)
Interest	23 350	23 350	9 296	39.8%	7 999	34.3%	19 272	82.5%	11 821	50.6%	48 387	207.2%	13 160	195.9%	(10.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(598 887)	(598 887)	(172 367)	28.8%	(346 352)	57.8%	(294 093)	49.1%	(157 103)	26.2%	(969 916)	162.0%	(136 503)	79.8%	15.1%
Suppliers and employees	(570 246)	(570 246)	(169 372)	29.7%	(340 014)	59.6%	(287 548)	50.4%	(150 897)	26.5%	(947 831)	166.2%	(128 852)	79.6%	17.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 641)	(28 641)	(2 995)	10.5%	(6 339)	22.1%	(6 545)	22.9%	(6 207)	21.7%	(22 086)	77.1%	(7 651)	85.1%	(18.9%)
Net Cash from/(used) Operating Activities	305 669	305 669	101 858	33.3%	(129 027)	(42.2%)	(11 857)	(3.9%)	(36 706)	(12.0%)	(75 731)	(24.8%)	(47 696)	96.6%	(23.0%)
Cash Flow from Investing Activities															
Receipts	8 357	8 357	-	-	-	-	-	-	-	-	-	-	-	450.6%	-
Proceeds on disposal of PPE	8 357	8 357	-	-	-	-	-	-	-	-	-	-	-	17.1%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(359 092)	(359 092)	(43 330)	12.1%	(47 863)	13.3%	(48 628)	13.5%	(80 924)	22.5%	(220 745)	61.5%	(65 914)	66.2%	22.8%
Capital assets	(359 092)	(359 092)	(43 330)	12.1%	(47 863)	13.3%	(48 628)	13.5%	(80 924)	22.5%	(220 745)	61.5%	(65 914)	66.2%	22.8%
Net Cash from/(used) Investing Activities	(350 735)	(350 735)	(43 330)	12.4%	(47 863)	13.6%	(48 628)	13.9%	(80 924)	23.1%	(220 745)	62.9%	(65 914)	57.9%	22.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(45 067)	(45 067)	58 528	(129.9%)	(176 890)	392.5%	(60 485)	134.2%	(117 630)	261.0%	(296 477)	657.9%	(113 609)	(72.7%)	3.5%
Cash/cash equivalents at the year begin:	152 378	152 378	464 287	304.7%	522 815	343.1%	345 925	227.0%	285 440	187.3%	464 287	304.7%	102 943	(9.0%)	177.3%
Cash/cash equivalents at the year end:	107 311	107 311	522 815	487.2%	345 925	322.4%	285 440	266.0%	167 810	156.4%	167 810	156.4%	(10 666)	(1.5%)	(1 673.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 682	4.7%	6 025	5.0%	4 053	3.3%	105 646	87.0%	121 407	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 347	35.3%	8 378	20.6%	3 295	8.1%	14 574	35.9%	40 593	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 012	6.0%	2 699	4.0%	1 654	2.5%	58 359	87.5%	66 724	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 192	4.7%	898	3.5%	584	2.3%	22 876	89.5%	25 550	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 009	3.1%	801	2.4%	616	1.9%	30 501	92.6%	32 926	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 728	1.4%	1 707	1.3%	1 655	1.3%	122 580	96.0%	127 670	29.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	806	5.4%	380	2.6%	262	1.8%	13 352	90.2%	14 799	3.4%	-	-	-	-
Total By Income Source	28 775	6.7%	20 889	4.9%	12 118	2.8%	367 887	85.6%	429 669	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 100	3.7%	1 721	3.0%	1 201	2.1%	52 448	91.3%	57 470	13.4%	-	-	-	-
Commercial	10 214	32.2%	5 217	16.4%	1 657	5.2%	14 673	46.2%	31 762	7.4%	-	-	-	-
Households	16 461	4.8%	13 950	4.1%	9 260	2.7%	300 766	88.3%	340 437	79.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 775	6.7%	20 889	4.9%	12 118	2.8%	367 887	85.6%	429 669	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 681	100.0%	-	-	-	-	-	-	14 681	43.3%
Bulk Water	2 347	100.0%	-	-	-	-	-	-	2 347	6.9%
PAYE deductions	2 331	100.0%	-	-	-	-	-	-	2 331	6.9%
VAT (output less input)	(1 440)	100.0%	-	-	-	-	-	-	(1 440)	(4.2%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15 981	100.0%	-	-	-	-	-	-	15 981	47.1%
Total	33 899	100.0%	-	-	-	-	-	-	33 899	100.0%

Contact Details

Municipal Manager	Mr SW Kekana	015 491 9604
Financial Manager	Ms AM Tshesane	015 491 9703

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	111 456	112 208	41 926	37.6%	36 404	32.7%	29 729	26.5%	5 306	4.7%	113 365	101.0%	7 076	101.4%	(25.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 571	2 095	550	35.0%	564	35.9%	354	16.9%	523	25.0%	1 991	95.0%	447	122.1%	17.1%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 700	5 600	1 176	20.6%	1 613	28.3%	1 769	31.6%	2 076	37.1%	6 633	118.5%	1 428	96.6%	45.4%
Interest earned - outstanding debtors	3	-	-	-	0	.4%	0	-	0	-	0	-	0	3.3%	95.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	60	60	-	-	0	.7%	-	-	49	81.3%	49	81.9%	104	129.0%	(52.9%)
Transfers recognised - operational	104 099	104 247	39 992	38.4%	34 202	32.9%	27 756	26.6%	2 136	2.0%	104 085	99.8%	2 632	99.0%	(18.9%)
Other own revenue	23	150	1	4.3%	25	109.1%	2	1.1%	522	348.1%	550	366.6%	2 466	5 817.1%	(78.8%)
Gains on disposal of PPE	-	56	208	-	-	-	(152)	(270.9%)	-	-	56	100.0%	-	-	-
Operating Expenditure	125 216	134 367	23 818	19.0%	31 292	25.0%	24 248	18.0%	30 165	22.4%	109 524	81.5%	33 239	82.8%	(9.2%)
Employee related costs	67 477	68 072	15 266	22.6%	14 712	21.8%	14 294	21.0%	15 419	22.7%	59 691	87.7%	13 574	87.6%	13.6%
Remuneration of councillors	6 441	6 441	1 487	23.1%	1 494	23.2%	1 494	23.2%	1 839	28.5%	6 313	98.0%	1 493	101.9%	23.2%
Debt impairment	-	-	(31)	-	-	-	-	-	-	-	(31)	-	-	-	-
Depreciation and asset impairment	7 181	7 026	-	-	3 078	42.9%	1 539	21.9%	1 481	21.1%	6 098	86.8%	2 967	85.8%	(50.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	15 791	15 791	-	-	4 294	27.2%	1 698	10.8%	5 659	35.8%	11 650	73.8%	4 766	82.1%	18.7%
Transfers and grants	4 671	12 631	2 111	45.2%	2 397	51.3%	1 251	9.9%	4 111	32.5%	9 871	78.2%	5 249	70.2%	(21.7%)
Other expenditure	23 580	24 331	4 986	21.1%	5 317	22.5%	3 782	15.5%	1 532	6.3%	15 617	64.2%	5 131	83.2%	(70.1%)
Loss on disposal of PPE	75	75	-	-	-	-	190	253.0%	124	165.5%	314	418.5%	60	79.5%	108.2%
Surplus/(Deficit)	(13 760)	(22 159)	18 108		5 112		5 481		(24 860)		3 842		(26 163)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 760)	(22 159)	18 108		5 112		5 481		(24 860)		3 842		(26 163)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(13 760)	(22 159)	18 108		5 112		5 481		(24 860)		3 842		(26 163)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 760)	(22 159)	18 108		5 112		5 481		(24 860)		3 842		(26 163)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 760)	(22 159)	18 108		5 112		5 481		(24 860)		3 842		(26 163)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	-	9 167	-	-	-	-	1 790	19.5%	672	7.3%	2 462	26.9%	3 679	53.6%	(81.7%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	9 167	-	-	-	-	1 790	19.5%	672	7.3%	2 462	26.9%	3 679	53.6%	(81.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	9 167	-	-	-	-	1 790	19.5%	672	7.3%	2 462	26.9%	3 679	53.6%	(81.7%)
Governance and Administration	-	2 098	-	-	-	-	1 361	64.9%	672	32.0%	2 033	96.9%	647	48.7%	3.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	2 098	-	-	-	-	1 361	64.9%	672	32.0%	2 033	96.9%	647	48.7%	3.8%
Community and Public Safety	-	6 324	-	-	-	-	429	6.8%	-	-	429	6.8%	3 032	58.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	110	73.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	6 324	-	-	-	-	429	6.8%	-	-	429	6.8%	2 922	56.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	745	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	745	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	111 456	112 278	41 718	37.4%	36 404	32.7%	29 729	26.5%	5 306	4.7%	113 157	100.8%	7 076	100.3%	(25.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 571	2 097	550	35.0%	564	35.9%	354	16.9%	523	25.0%	1 991	94.9%	447	122.3%	17.1%
Other revenue	83	334	1	1.2%	25	30.7%	(150)	(45.0%)	571	171.0%	447	133.9%	2 554	2 758.9%	(77.6%)
Government - operating	104 099	104 247	39 992	38.4%	34 202	32.9%	27 756	26.6%	2 136	2.0%	104 085	99.8%	2 648	97.8%	(19.3%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 703	5 600	1 176	20.6%	1 613	28.3%	1 769	31.6%	2 076	37.1%	6 634	118.5%	1 428	96.5%	45.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 901)	(116 472)	(23 818)	22.1%	(31 292)	29.0%	(22 458)	19.3%	(29 493)	25.3%	(107 062)	91.9%	(29 560)	109.8%	(.2%)
Suppliers and employees	(103 230)	(103 841)	(21 707)	21.0%	(28 895)	28.0%	(21 206)	20.4%	(25 382)	24.4%	(97 190)	93.6%	(24 311)	128.4%	4.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 671)	(12 631)	(2 111)	45.2%	(2 397)	51.3%	(1 251)	9.9%	(4 111)	32.5%	(9 871)	78.2%	(5 249)	70.2%	(21.7%)
Net Cash from/(used) Operating Activities	3 555	(4 194)	17 900	503.5%	5 112	143.8%	7 271	(173.4%)	(24 188)	576.7%	6 096	(145.3%)	(22 484)	(81.8%)	7.6%
Cash Flow from Investing Activities															
Receipts	-	34	208	-	-	-	-	-	-	-	208	607.9%	-	-	-
Proceeds on disposal of PPE	-	56	208	-	-	-	-	-	-	-	208	370.9%	-	-	-
Decrease in non-current debtors	-	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(9 167)	-	-	-	-	(1 790)	19.5%	(672)	7.3%	(2 462)	26.9%	(3 679)	53.6%	(81.7%)
Capital assets	-	(9 167)	-	-	-	-	(1 790)	19.5%	(672)	7.3%	(2 462)	26.9%	(3 679)	53.6%	(81.7%)
Net Cash from/(used) Investing Activities	-	(9 133)	208	-	-	-	(1 790)	19.6%	(672)	7.4%	(2 254)	24.7%	(3 679)	53.6%	(81.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 555	(13 327)	18 108	509.4%	5 112	143.8%	5 481	(41.1%)	(24 860)	186.5%	3 842	(28.8%)	(26 163)	150.8%	(5.0%)
Cash/cash equivalents at the year begin:	68 176	85 190	68 176	100.0%	86 284	126.6%	91 396	107.3%	96 877	113.7%	68 176	80.0%	118 436	144.5%	(18.2%)
Cash/cash equivalents at the year end:	71 731	71 863	86 284	120.3%	91 396	127.4%	96 877	134.8%	72 018	100.2%	72 018	100.2%	92 273	143.8%	(22.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	41.0%	9	57.2%	0	1.8%	0	.1%	15	100.0%	-	-	-	-
Total By Income Source	6	41.0%	9	57.2%	0	1.8%	0	.1%	15	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	41.0%	9	57.2%	0	1.8%	0	.1%	15	100.0%	-	-	-	-
Total By Customer Group	6	41.0%	9	57.2%	0	1.8%	0	.1%	15	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	424	100.0%	-	-	-	-	-	-	424	100.0%
Total	424	100.0%	-	-	-	-	-	-	424	100.0%

Contact Details

Municipal Manager	Mr Sam Mabotja	014 718 3321/22
Financial Manager	Ms Monica Mabusela (Acting)	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	223 494	223 494	63 044	28.2%	50 393	22.5%	47 173	21.1%	23 345	10.4%	183 956	82.3%	22 696	97.2%	2.9%
Property rates	15 205	15 205	9 319	61.3%	5 840	38.4%	32 251	212.1%	8 668	57.0%	56 078	368.8%	7 810	193.6%	11.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	47 093	47 093	10 158	21.6%	9 552	20.3%	6 383	13.6%	-	-	26 093	55.4%	8 817	78.3%	(100.0%)
Service charges - water revenue	1 389	1 389	-	-	-	-	-	-	-	-	-	-	-	2.0%	-
Service charges - sanitation revenue	438	438	-	-	-	-	-	-	-	-	-	-	-	4.2%	-
Service charges - refuse revenue	3 960	3 960	961	24.3%	649	16.4%	918	23.2%	-	-	2 528	63.8%	785	82.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	3 346	-	9 684	-	13 030	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	9	-	9	-	-	-	(100.0%)
Interest earned - external investments	4 127	4 127	-	-	102	2.5%	196	4.7%	454	11.0%	752	18.2%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	514	-	514	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	192	192	71	36.7%	71	36.7%	93	48.4%	36	18.9%	270	140.7%	55	90.3%	(33.9%)
Licences and permits	22 484	22 484	-	-	-	-	-	-	3 769	16.8%	3 769	16.8%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	126 497	126 497	39 310	31.1%	30 743	24.3%	383	.3%	-	-	70 436	55.7%	-	98.2%	-
Other own revenue	2 109	2 109	3 226	153.0%	3 436	162.9%	3 603	170.8%	210	10.0%	10 475	496.6%	5 230	85.7%	(96.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	166 564	166 564	30 120	18.1%	32 456	19.5%	53 236	32.0%	37 594	22.6%	153 406	92.1%	36 063	74.5%	4.2%
Employee related costs	47 355	47 355	11 970	25.3%	11 703	24.7%	30 432	64.3%	11 535	24.4%	65 640	138.6%	11 215	104.4%	2.9%
Remuneration of councillors	10 656	10 656	2 369	22.2%	2 380	22.3%	2 369	22.2%	2 746	25.8%	9 864	92.6%	2 365	97.7%	16.1%
Debt impairment	636	636	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 500	27 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	710	710	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	23 828	23 828	5 776	24.2%	5 091	21.4%	3 355	14.1%	5 992	25.1%	20 214	84.8%	4 492	79.9%	33.4%
Other Materials	13 028	13 028	32	.2%	28	.2%	4	-	194	1.5%	258	2.0%	-	-	(100.0%)
Contracted services	-	-	722	-	1 232	-	1 123	-	-	-	3 077	-	3 906	48.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 852	42 852	9 252	21.6%	12 022	28.1%	15 952	37.2%	17 127	40.0%	54 353	126.8%	14 084	91.5%	21.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	56 930	56 930	32 924		17 937		(6 063)		(14 249)		30 549		(13 367)		
Transfers recognised - capital	-	-	-	-	10 357	-	20 713	-	-	-	31 070	-	-	86.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 930	56 930	32 924		28 294		14 650		(14 249)		61 619		(13 367)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56 930	56 930	32 924		28 294		14 650		(14 249)		61 619		(13 367)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 930	56 930	32 924		28 294		14 650		(14 249)		61 619		(13 367)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 930	56 930	32 924		28 294		14 650		(14 249)		61 619		(13 367)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	83 807	68 255	5 127	6.1%	11 217	13.4%	555	.8%	37 742	55.3%	54 641	80.1%	28 413	55.7%	32.8%
National Government	31 070	26 727	4 068	13.1%	90	.3%	391	1.5%	10 423	39.0%	14 973	56.0%	10 687	79.7%	(2.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 070	26 727	4 068	13.1%	90	.3%	391	1.5%	10 423	39.0%	14 973	56.0%	10 687	79.7%	(2.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 737	41 528	1 059	2.0%	11 127	21.1%	163	.4%	27 320	65.8%	39 669	95.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	17 726	41.4%	(100.0%)
Capital Expenditure Standard Classification	83 807	68 255	5 127	6.1%	11 217	13.4%	555	.8%	37 742	55.3%	54 641	80.1%	28 413	55.7%	32.8%
Governance and Administration	1 150	3 310	-	-	284	24.7%	-	-	84	2.5%	368	11.1%	1 797	85.0%	(95.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 150	3 310	-	-	284	24.7%	-	-	84	2.5%	368	11.1%	1 797	85.0%	(95.3%)
Community and Public Safety	11 820	7 655	-	-	-	-	-	-	6 873	89.8%	6 873	89.8%	5 443	71.3%	26.3%
Community & Social Services	4 150	3 005	-	-	-	-	-	-	6 873	228.7%	6 873	228.7%	399	18.5%	1 621.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 020	4 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	6 650	-	-	-	-	-	-	-	-	-	-	-	5 043	83.2%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 042	54 540	-	-	-	-	-	-	30 786	56.4%	30 786	56.4%	1 616	32.6%	1 805.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	1 085	26.1%	(100.0%)
Road Transport	61 042	54 540	-	-	-	-	-	-	30 786	56.4%	30 786	56.4%	531	65.5%	5 700.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 795	2 750	5 127	52.3%	10 933	111.6%	555	20.2%	-	-	16 615	604.2%	19 558	52.8%	(100.0%)
Electricity	3 550	-	1 059	29.8%	2 996	84.4%	-	-	-	-	4 055	-	1 265	53.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	4 068	-	2 376	-	391	-	-	-	6 835	-	16 130	50.9%	(100.0%)
Waste Management	6 245	2 750	-	-	5 562	89.1%	163	5.9%	-	-	5 725	208.2%	2 164	78.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	224 195	166 804	64 414	28.7%	60 366	26.9%	67 695	40.6%	23 333	14.0%	215 809	129.4%	22 771	86.0%	2.5%
Property rates, penalties and collection charges	15 205	14 237	9 319	61.3%	5 840	38.4%	7 148	50.2%	8 668	60.9%	30 975	217.6%	7 792	193.4%	11.2%
Service charges	52 880	47 034	11 119	21.0%	10 201	19.3%	10 382	22.1%	9 684	20.6%	41 386	88.0%	9 601	79.7%	.9%
Other revenue	24 785	20 424	4 667	18.8%	3 123	12.6%	3 659	17.9%	4 015	19.7%	15 463	75.7%	5 378	134.2%	(25.3%)
Government - operating	95 427	80 589	39 310	41.2%	41 100	43.1%	25 195	31.3%	-	-	105 605	131.0%	-	98.5%	-
Government - capital	31 070	-	-	-	-	-	20 713	-	-	-	20 713	-	-	-	-
Interest	4 828	4 520	-	-	102	2.1%	598	13.2%	965	21.4%	1 665	36.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(139 064)	(157 813)	(30 233)	21.7%	(31 431)	22.6%	(30 087)	19.1%	(37 594)	23.8%	(129 346)	82.0%	(35 788)	92.5%	5.0%
Suppliers and employees	(136 737)	(127 144)	(30 233)	22.1%	(31 431)	23.0%	(30 087)	23.7%	(37 594)	29.6%	(129 346)	101.7%	(35 788)	96.0%	5.0%
Finance charges	(710)	(3 170)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 617)	(27 499)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	85 131	8 991	34 181	40.2%	28 935	34.0%	37 607	418.3%	(14 261)	(158.6%)	86 463	961.6%	(13 017)	73.5%	9.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 807)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(83 807)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(83 807)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 324	8 991	34 181	2 581.7%	28 935	2 185.5%	37 607	418.3%	(14 261)	(158.6%)	86 463	961.6%	(13 017)	77.2%	9.6%
Cash/cash equivalents at the year begin:	-	-	-	-	34 181	-	63 117	-	100 724	-	-	-	62 925	-	60.1%
Cash/cash equivalents at the year end:	1 324	8 991	34 181	2 581.7%	63 117	4 767.1%	100 724	1 120.2%	86 463	961.6%	86 463	961.6%	49 907	77.2%	73.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 190	72.9%	209	4.8%	54	1.2%	923	21.1%	4 377	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	374	28.1%	105	7.9%	83	6.3%	767	57.7%	1 329	3.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 536	12.0%	1 447	3.8%	1 278	3.4%	30 508	80.8%	37 769	86.9%	-	-	-	-
Total By Income Source	8 100	18.6%	1 761	4.1%	1 415	3.3%	32 199	74.1%	43 475	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 100	18.6%	1 761	4.1%	1 415	3.3%	32 199	74.1%	43 475	100.0%	-	-	-	-
Total By Customer Group	8 100	18.6%	1 761	4.1%	1 415	3.3%	32 199	74.1%	43 475	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr M Radingwana	132 618 400
Financial Manager	Ms R Mohaudi	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	280 118	285 223	91 623	32.7%	82 216	29.4%	72 555	25.4%	22 256	7.8%	268 650	94.2%	38 401	103.1%	(42.0%)
Property rates	30 000	24 500	4 796	16.0%	5 498	18.3%	4 848	19.8%	5 126	20.9%	20 270	82.7%	(5 344)	55.7%	(195.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	55 300	63 450	14 278	25.8%	14 743	26.7%	15 018	23.7%	11 144	17.6%	55 183	87.0%	3 539	79.4%	214.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	8 261	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 188	3 914	831	16.0%	894	17.2%	892	22.8%	868	22.2%	3 485	89.0%	686	86.5%	26.5%
Service charges - other	2 561	445	88	3.4%	86	3.4%	86	19.3%	24	5.3%	283	63.7%	(6)	-	(508.9%)
Rental of facilities and equipment	1 055	3 060	981	93.0%	197	18.6%	393	12.8%	197	6.4%	1 768	57.8%	195	89.1%	1.2%
Interest earned - external investments	2 800	4 260	1 526	54.5%	159	5.7%	934	21.9%	630	14.8%	3 250	76.3%	717	67.0%	(12.1%)
Interest earned - outstanding debtors	5 000	7 000	1 383	27.7%	1 457	29.1%	1 557	22.2%	1 439	20.6%	5 836	83.4%	6 520	196.1%	(77.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	610	610	75	12.4%	90	14.7%	172	28.1%	109	17.8%	445	73.0%	15	51.6%	602.0%
Licences and permits	5 648	6 000	1 063	18.8%	1 496	26.5%	1 310	21.8%	1 377	23.0%	5 247	87.4%	392	56.0%	251.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	1 614	98.1%	(100.0%)
Transfers recognised - operational	170 641	170 641	66 267	38.8%	57 496	33.7%	46 963	27.5%	1 112	.7%	171 838	100.7%	(42)	99.5%	(2 767.1%)
Other own revenue	1 315	1 343	334	25.4%	99	7.6%	383	28.5%	230	17.1%	1 046	77.9%	21 852	367.6%	(98.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	291 497	304 787	62 571	21.5%	63 895	21.9%	58 065	19.1%	72 612	23.8%	257 143	84.4%	60 034	70.4%	21.0%
Employee related costs	97 177	93 609	20 865	21.5%	25 508	26.2%	21 886	23.4%	25 294	27.0%	93 553	99.9%	19 735	73.6%	28.2%
Remuneration of councillors	16 273	17 590	4 774	29.3%	4 023	24.7%	4 053	23.0%	5 055	28.7%	17 905	101.8%	3 821	85.0%	32.3%
Debt impairment	3 000	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	33 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	47 000	54 300	16 247	34.6%	11 584	24.6%	7 754	14.3%	15 578	28.7%	51 162	94.2%	10 936	76.3%	42.4%
Other Materials	3 013	1 732	557	18.5%	325	10.8%	520	30.0%	285	16.5%	1 687	97.4%	922	96.7%	(69.0%)
Contracted services	8 700	19 505	2 705	31.1%	2 542	29.2%	3 235	16.6%	2 970	15.2%	11 451	58.7%	3 075	74.9%	(3.4%)
Transfers and grants	9 600	1 940	108	1.1%	164	1.7%	1 049	54.1%	470	24.2%	1 791	92.3%	-	2.1%	(100.0%)
Other expenditure	71 733	71 611	17 315	24.1%	19 751	27.5%	19 567	27.3%	22 961	32.1%	79 594	111.1%	21 546	93.7%	6.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 379)	(19 564)	29 053		18 320		14 490		(50 356)		11 508		(21 633)		
Transfers recognised - capital	50 840	59 713	104	.2%	3 112	6.1%	28 322	47.4%	16 846	28.2%	48 383	81.0%	16 335	65.8%	3.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 461	40 150	29 157		21 432		42 812		(33 510)		59 891		(5 297)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 461	40 150	29 157		21 432		42 812		(33 510)		59 891		(5 297)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 461	40 150	29 157		21 432		42 812		(33 510)		59 891		(5 297)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 461	40 150	29 157		21 432		42 812		(33 510)		59 891		(5 297)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	77 290	84 383	215	.3%	11 768	15.2%	31 211	37.0%	26 028	30.8%	69 221	82.0%	20 504	44.3%	26.9%
National Government	50 840	55 826	91	.2%	10 698	21.0%	23 295	41.7%	17 567	31.5%	51 652	92.5%	13 787	45.6%	27.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	3 988	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 840	59 814	91	.2%	10 698	21.0%	23 295	38.9%	17 567	29.4%	51 652	86.4%	13 787	45.6%	27.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 450	24 569	124	.5%	1 070	4.0%	7 915	32.2%	8 460	34.4%	17 570	71.5%	6 717	40.3%	26.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 290	84 383	215	.3%	11 768	15.2%	31 211	37.0%	26 028	30.8%	69 221	82.0%	20 504	44.3%	26.9%
Governance and Administration	1 300	2 400	124	9.5%	502	38.6%	1 111	46.3%	791	33.0%	2 527	105.3%	429	48.8%	84.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	74	99.3%	(100.0%)
Corporate Services	1 300	2 400	124	9.5%	502	38.6%	1 111	46.3%	791	33.0%	2 527	105.3%	355	46.9%	122.9%
Community and Public Safety	500	500	-	-	-	-	-	-	187	37.4%	187	37.4%	-	-	(100.0%)
Community & Social Services	500	500	-	-	-	-	-	-	187	37.4%	187	37.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 540	71 716	91	.1%	11 090	16.4%	26 315	36.7%	22 063	30.8%	59 560	83.1%	19 009	54.1%	16.1%
Planning and Development	1 500	1 500	-	-	395	26.3%	-	-	614	41.0%	1 009	67.3%	-	-	(100.0%)
Road Transport	66 040	70 216	91	.1%	10 695	16.2%	26 315	37.5%	21 449	30.5%	58 551	83.4%	19 009	55.6%	12.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 950	9 768	-	-	176	2.2%	3 785	38.7%	2 987	30.6%	6 947	71.1%	1 065	7.2%	180.4%
Electricity	7 950	9 768	-	-	176	2.2%	3 286	33.6%	2 960	30.3%	6 422	65.7%	1 065	7.2%	177.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	499	-	27	-	526	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	336 607	344 935	99 098	29.4%	78 766	23.4%	144 264	41.8%	37 213	10.8%	359 341	104.2%	37 764	95.7%	(1.5%)
Property rates, penalties and collection charges	30 000	24 500	4 398	14.7%	3 138	10.5%	4 646	19.0%	3 499	14.3%	15 683	64.0%	3 246	62.1%	7.8%
Service charges	63 049	67 809	15 133	24.0%	11 960	19.0%	14 522	21.4%	12 933	19.1%	54 548	80.4%	12 027	105.1%	7.5%
Other revenue	13 972	11 012	10 883	77.9%	2 126	15.2%	44 235	401.7%	1 751	15.9%	58 995	535.7%	5 135	122.8%	(65.9%)
Government - operating	170 641	170 641	66 267	38.8%	56 438	33.1%	46 019	27.0%	993	.6%	169 718	99.5%	638	100.0%	55.6%
Government - capital	50 840	59 713	-	-	4 169	8.2%	33 099	55.4%	16 846	28.2%	54 114	90.6%	19 908	76.7%	(15.4%)
Interest	8 105	11 260	2 417	29.8%	934	11.5%	1 742	15.5%	1 190	10.6%	6 284	55.8%	(3 190)	6.4%	(137.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(264 048)	(236 578)	(60 401)	22.9%	(88 908)	33.7%	(63 367)	26.8%	(89 352)	37.8%	(302 029)	127.7%	(74 232)	128.8%	20.4%
Suppliers and employees	(254 448)	(234 638)	(60 199)	23.7%	(88 744)	34.9%	(63 049)	26.9%	(88 882)	37.9%	(300 875)	128.2%	(74 232)	130.1%	19.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 600)	(1 940)	(202)	2.1%	(164)	1.7%	(318)	16.4%	(470)	24.2%	(1 154)	59.5%	-	57.1%	(100.0%)
Net Cash from/(used) Operating Activities	72 559	108 357	38 697	53.3%	(10 142)	(14.0%)	80 897	74.7%	(52 139)	(48.1%)	57 312	52.9%	(36 467)	52.8%	43.0%
Cash Flow from Investing Activities															
Receipts	5 000	3 000	-	-	-	-	-	-	100	3.3%	100	3.3%	-	-	(100.0%)
Proceeds on disposal of PPE	5 000	3 000	-	-	-	-	-	-	100	3.3%	100	3.3%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 290)	(84 983)	(217)	.3%	(6 840)	8.8%	(29 240)	34.4%	(27 239)	32.1%	(63 536)	74.8%	(23 724)	79.7%	14.8%
Capital assets	(77 290)	(84 983)	(217)	.3%	(6 840)	8.8%	(29 240)	34.4%	(27 239)	32.1%	(63 536)	74.8%	(23 724)	79.7%	14.8%
Net Cash from/(used) Investing Activities	(72 290)	(81 983)	(217)	.3%	(6 840)	9.5%	(29 240)	35.7%	(27 139)	33.1%	(63 436)	77.4%	(23 724)	80.8%	14.4%
Cash Flow from Financing Activities															
Receipts	500	500	(26)	(5.1%)	30	6.0%	(44)	(8.7%)	2 335	467.0%	2 296	459.1%	50	12.5%	4 560.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	500	(26)	(5.1%)	30	6.0%	(44)	(8.7%)	2 335	467.0%	2 296	459.1%	50	12.5%	4 560.6%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	500	500	(26)	(5.1%)	30	6.0%	(44)	(8.7%)	2 335	467.0%	2 296	459.1%	50	12.5%	4 560.6%
Net Increase/(Decrease) in cash held	769	26 874	38 454	5 002.1%	(16 952)	(2 205.1%)	51 613	192.1%	(76 943)	(286.3%)	(3 828)	(14.2%)	(60 141)	26.7%	27.9%
Cash/cash equivalents at the year begin:	20 000	35 247	35 400	177.0%	73 854	369.3%	56 902	161.4%	108 515	307.9%	35 400	100.4%	95 356	100.0%	13.8%
Cash/cash equivalents at the year end:	20 769	62 121	73 854	355.6%	56 902	274.0%	108 515	174.7%	31 572	50.8%	31 572	50.8%	35 215	39.1%	(10.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 990	39.1%	1 464	9.6%	768	5.0%	7 093	46.3%	15 316	32.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 543	7.2%	939	4.4%	735	3.4%	18 184	85.0%	21 401	45.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	274	16.5%	130	7.8%	68	4.1%	1 194	71.6%	1 666	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	66	7.1%	22	2.3%	11	1.1%	830	89.4%	929	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	903	11.8%	944	12.4%	(3 733)	(49.0%)	9 507	124.8%	7 620	16.2%	-	-	-	-
Total By Income Source	8 777	18.7%	3 499	7.5%	(2 151)	(4.6%)	36 808	78.4%	46 933	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 076	10.5%	647	6.3%	460	4.5%	8 095	78.8%	10 277	21.9%	-	-	-	-
Commercial	3 287	33.5%	1 031	10.5%	(1 870)	(19.0%)	7 377	75.1%	9 825	20.9%	-	-	-	-
Households	3 248	19.0%	1 261	7.4%	637	3.7%	11 968	69.9%	17 115	36.5%	-	-	-	-
Other	1 165	12.0%	561	5.8%	(1 378)	(14.2%)	9 369	96.4%	9 717	20.7%	-	-	-	-
Total By Customer Group	8 777	18.7%	3 499	7.5%	(2 151)	(4.6%)	36 808	78.4%	46 933	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs. R. Maredi	013 262 3056
Financial Manager	M P Mthimunye (acting)	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	252 279	249 467	94 257	37.4%	64 969	25.8%	65 259	26.2%	16 439	6.6%	240 924	96.6%	18 287	102.1%	(10.1%)
Property rates	35 616	29 844	7 419	20.8%	7 419	20.8%	7 460	25.0%	7 544	25.3%	29 841	100.0%	7 419	99.2%	1.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	73	83	23	31.1%	-	-	13	15.6%	24	28.8%	59	71.7%	41	126.5%	(41.5%)
Interest earned - external investments	11 398	11 548	2 162	19.0%	1 832	16.1%	1 459	12.6%	5 330	46.2%	10 783	93.4%	2 085	112.8%	155.6%
Interest earned - outstanding debtors	10 361	16 361	3 846	37.1%	4 214	40.7%	4 391	26.8%	2 030	12.4%	14 481	88.5%	3 549	120.2%	(42.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 500	500	28	1.1%	39	1.6%	21	4.3%	9	1.8%	99	19.7%	5	52.6%	84.5%
Licences and permits	5 565	4 565	1 110	19.9%	980	17.6%	1 141	25.0%	1 124	24.6%	4 355	95.4%	972	79.6%	15.6%
Agency services	-	-	-	-	187	-	-	-	-	-	187	-	-	-	-
Transfers recognised - operational	185 336	185 336	73 711	39.8%	50 128	27.0%	50 535	27.3%	263	.1%	174 636	94.2%	3 469	101.6%	(92.4%)
Other own revenue	1 430	1 230	5 959	416.7%	169	11.8%	239	19.4%	116	9.5%	6 483	527.1%	748	95.6%	(84.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	190 859	207 757	35 577	18.6%	29 556	15.5%	42 366	20.4%	42 876	20.6%	150 376	72.4%	52 432	74.7%	(18.2%)
Employee related costs	63 225	54 321	11 481	18.2%	11 459	18.1%	11 899	21.9%	10 927	20.1%	45 767	84.3%	10 563	90.0%	3.5%
Remuneration of councillors	18 373	18 463	4 137	22.5%	4 150	22.6%	4 156	22.5%	5 769	31.2%	18 212	98.6%	4 360	91.0%	32.3%
Debt impairment	1 638	18 935	-	-	-	-	-	-	-	-	-	-	5 207	317.9%	(100.0%)
Depreciation and asset impairment	15 105	12 408	3 696	24.5%	2 332	15.4%	2 711	21.9%	3 025	24.4%	11 764	94.8%	3 450	95.0%	(12.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	707	-	-	-	-	-	707	-	-	-	-
Contracted services	35 712	45 905	4 167	11.7%	1 422	4.0%	14 160	30.8%	15 485	33.7%	35 234	76.8%	15 380	76.9%	.7%
Transfers and grants	-	-	-	-	-	-	310	-	-	-	310	-	-	-	-
Other expenditure	56 806	57 726	12 095	21.3%	9 486	16.7%	9 130	15.8%	7 670	13.3%	38 381	66.5%	13 474	52.0%	(43.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	61 420	41 710	58 680		35 413		22 893		(26 437)		90 549		(34 144)		
Transfers recognised - capital	57 452	57 452	21 277	37.0%	-	-	10 242	17.8%	22 242	38.7%	53 761	93.6%	-	34.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 872	99 162	79 957		35 413		33 135		(4 195)		144 310		(34 144)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	118 872	99 162	79 957		35 413		33 135		(4 195)		144 310		(34 144)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 872	99 162	79 957		35 413		33 135		(4 195)		144 310		(34 144)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 872	99 162	79 957		35 413		33 135		(4 195)		144 310		(34 144)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	156 678	166 730	27 263	17.4%	29 817	19.0%	19 675	11.8%	41 437	24.9%	118 191	70.9%	31 844	51.8%	30.1%
National Government	57 452	166 730	27 263	47.5%	20 458	35.6%	19 675	11.8%	41 437	24.9%	108 833	65.3%	31 844	157.3%	30.1%
Provincial Government	-	-	-	-	9 359	-	-	-	-	-	9 359	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	61 286	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	118 738	166 730	27 263	23.0%	29 817	25.1%	19 675	11.8%	41 437	24.9%	118 191	70.9%	31 844	75.6%	30.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	156 678	166 730	27 263	17.4%	29 817	19.0%	19 675	11.8%	41 437	24.9%	118 191	70.9%	31 844	51.8%	30.1%
Governance and Administration	6 500	13 562	3 991	61.4%	401	6.2%	1 926	14.2%	254	1.9%	6 572	48.5%	444	63.2%	(42.8%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 500	11 200	3 081	56.0%	-	-	1 460	13.0%	-	-	4 540	40.5%	116	59.5%	(100.0%)
Corporate Services	1 000	2 362	910	91.0%	401	40.1%	467	19.8%	254	10.8%	2 031	86.0%	328	73.0%	(22.5%)
Community and Public Safety	11 727	2 166	-	-	69	.6%	1 877	86.6%	-	-	1 945	89.8%	-	11.6%	-
Community & Social Services	405	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 026	2 166	-	-	69	2.3%	1 877	86.6%	-	-	1 945	89.8%	-	34.1%	-
Housing	8 296	-	-	-	-	-	-	-	-	-	-	-	-	80.4%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	131 901	146 854	23 272	17.6%	27 644	21.0%	15 872	10.8%	40 271	27.4%	107 058	72.9%	31 318	54.1%	28.6%
Planning and Development	2 800	5 000	-	-	-	-	-	-	-	-	-	-	139	54.3%	(100.0%)
Road Transport	129 101	141 854	23 272	18.0%	27 644	21.4%	15 872	11.2%	40 271	28.4%	107 058	75.5%	31 179	54.1%	29.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 550	4 148	-	-	1 704	26.0%	-	-	912	22.0%	2 616	63.1%	81	-	1 022.4%
Electricity	1 950	1 148	-	-	1 704	87.4%	-	-	912	79.4%	2 616	227.9%	81	-	1 022.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 600	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	273 954	292 856	105 969	38.7%	65 733	24.0%	116 849	39.9%	24 178	8.3%	312 729	106.8%	31 046	55.0%	(22.1%)
Property rates, penalties and collection charges	10 200	11 522	557	5.5%	2 489	24.4%	580	5.0%	7 223	62.7%	10 848	94.1%	15 410	105.3%	(53.1%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	9 568	37 698	7 077	74.0%	4 859	50.8%	43 978	116.7%	14 340	38.0%	70 253	186.4%	13 551	144.5%	5.8%
Government - operating	185 336	174 636	74 897	40.4%	49 863	26.9%	49 849	28.5%	-	-	174 609	100.0%	-	58.0%	-
Government - capital	57 452	57 452	21 277	37.0%	6 690	11.6%	20 983	36.5%	-	-	48 950	85.2%	-	-	-
Interest	11 398	11 548	2 162	19.0%	1 832	16.1%	1 459	12.6%	2 616	22.7%	8 069	69.9%	2 085	112.2%	25.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(174 116)	(181 264)	(41 059)	23.6%	(44 482)	25.5%	(39 399)	21.7%	(55 677)	30.7%	(180 617)	99.6%	(38 008)	86.3%	46.5%
Suppliers and employees	(174 116)	(181 264)	(41 059)	23.6%	(44 482)	25.5%	(39 399)	21.7%	(55 677)	30.7%	(180 617)	99.6%	(38 008)	86.3%	46.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	99 837	111 592	64 909	65.0%	21 251	21.3%	77 450	69.4%	(31 498)	(28.2%)	132 112	118.4%	(6 962)	19.3%	352.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(156 678)	(182 793)	(39 213)	25.0%	(25 229)	16.1%	(19 675)	10.8%	(38 763)	21.2%	(122 880)	67.2%	(53 485)	65.4%	(27.5%)
Capital assets	(156 678)	(182 793)	(39 213)	25.0%	(25 229)	16.1%	(19 675)	10.8%	(38 763)	21.2%	(122 880)	67.2%	(53 485)	65.4%	(27.5%)
Net Cash from/(used) Investing Activities	(156 678)	(182 793)	(39 213)	25.0%	(25 229)	16.1%	(19 675)	10.8%	(38 763)	21.2%	(122 880)	67.2%	(53 485)	65.4%	(27.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(56 840)	(71 201)	25 696	(45.2%)	(3 978)	7.0%	57 775	(81.1%)	(70 261)	98.7%	9 232	(13.0%)	(60 447)	233.7%	16.2%
Cash/cash equivalents at the year begin:	94 825	129 702	94 825	100.0%	120 521	127.1%	116 543	89.9%	174 318	134.4%	94 825	73.1%	(15 657)	-	(1 213.3%)
Cash/cash equivalents at the year end:	37 985	58 501	120 521	317.3%	116 543	306.8%	174 318	298.0%	104 057	177.9%	104 057	177.9%	(76 104)	(80.3%)	(236.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 146	100.0%	-	-	-	-	-	-	4 146	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 146	100.0%	-	-	-	-	-	-	4 146	100.0%

Contact Details

Municipal Manager	Mr ME Moropa	013 265 8600
Financial Manager	Ms RM Lamola	013 265 8623

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: FETAKGOMO (LIM474)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	89 992	90 846	34 804	38.7%	29 057	32.3%	22 624	24.9%	20 413	22.5%	106 899	117.7%	5 996	102.8%	240.5%
Property rates	9 000	9 000	2 412	26.8%	2 415	26.8%	2 412	26.8%	1 608	17.9%	8 847	98.3%	2 279	113.9%	(29.4%)
Property rates - penalties and collection charges	22	22	5	22.0%	65	291.0%	76	337.0%	9	38.3%	155	688.4%	157	317.2%	(94.5%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 420	3 420	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	187	364	1 168	624.6%	468	250.4%	787	216.1%	87	24.0%	2 510	689.6%	1 428	118.4%	(93.9%)
Rental of facilities and equipment	271	247	3	1.3%	42	15.4%	43	17.5%	9	3.7%	98	39.5%	5	8.2%	100.8%
Interest earned - external investments	1 550	1 550	-	-	229	14.8%	520	33.6%	774	50.0%	1 523	98.3%	187	114.0%	313.2%
Interest earned - outstanding debtors	74	34	110	147.8%	37	50.0%	-	-	-	-	147	429.5%	70	100.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	550	550	160	29.2%	93	16.8%	330	60.0%	299	54.3%	881	160.3%	128	101.9%	132.5%
Licences and permits	2 000	2 000	485	24.3%	290	14.5%	672	33.6%	188	9.4%	1 635	81.8%	397	100.2%	(52.6%)
Agency services	550	350	-	-	88	15.9%	187	53.5%	44	12.6%	319	91.2%	615	167.6%	(92.8%)
Transfers recognised - operational	68 362	69 273	28 517	41.7%	23 886	34.9%	16 242	23.4%	16 834	24.3%	85 480	123.4%	695	103.1%	2 322.0%
Other own revenue	4 005	4 035	1 942	48.5%	1 444	36.1%	1 355	33.6%	561	13.9%	5 303	131.4%	34	30.4%	1 542.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	87 473	91 820	17 806	20.4%	22 491	25.7%	23 725	25.8%	28 452	31.0%	92 475	100.7%	17 752	92.2%	60.3%
Employee related costs	34 683	34 248	8 277	23.9%	8 069	23.3%	7 962	23.2%	8 619	25.2%	32 927	96.1%	8 383	96.5%	2.8%
Remuneration of councillors	8 102	8 305	1 972	24.3%	2 038	25.2%	2 385	28.7%	1 966	23.7%	8 362	100.7%	2 003	104.7%	(1.8%)
Debt impairment	10 352	10 352	-	-	4 588	44.3%	3 333	32.2%	5 048	48.8%	12 969	125.3%	-	41.0%	(100.0%)
Depreciation and asset impairment	4 000	5 000	333	8.3%	1 937	48.4%	2 417	48.3%	3 267	65.3%	7 954	159.1%	-	59.0%	(100.0%)
Finance charges	93	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	1 700	1 700	-	-	270	15.9%	264	15.5%	388	22.8%	922	54.2%	-	32.9%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	154	-	154	-	-	-	(100.0%)
Contracted services	3 000	3 200	789	26.3%	896	29.9%	289	9.0%	267	8.4%	2 241	70.0%	785	102.3%	(66.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 543	20 189	6 434	25.2%	4 693	18.4%	7 075	35.0%	8 743	43.3%	26 946	133.5%	6 580	109.9%	32.9%
Loss on disposal of PPE	-	8 827	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 519	(974)	16 998		6 566		(1 101)		(8 039)		14 423		(11 756)		
Transfers recognised - capital	-	20 352	1 290	-	869	-	12 301	60.4%	10 433	51.3%	24 893	122.3%	7 173	66.1%	45.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 519	19 379	18 288		7 435		11 200		2 394		39 317		(4 583)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 519	19 379	18 288		7 435		11 200		2 394		39 317		(4 583)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 519	19 379	18 288		7 435		11 200		2 394		39 317		(4 583)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 519	19 379	18 288		7 435		11 200		2 394		39 317		(4 583)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	24 448	24 448	3 704	15.1%	2 153	8.8%	13 325	54.5%	5 429	22.2%	24 611	100.7%	8 227	65.3%	(34.0%)
National Government	20 532	20 532	3 507	17.1%	1 933	9.4%	3 430	16.7%	827	4.0%	9 697	47.2%	6 450	65.1%	(87.2%)
Provincial Government	-	-	-	-	-	-	9 123	-	3 268	-	12 391	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 532	20 532	3 507	17.1%	1 933	9.4%	12 553	61.1%	4 095	19.9%	22 088	107.6%	6 450	65.1%	(36.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 916	3 916	197	5.0%	220	5.6%	772	19.7%	1 334	34.1%	2 523	64.4%	1 777	66.8%	(24.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 448	24 448	3 704	15.1%	2 153	8.8%	13 325	54.5%	5 429	22.2%	24 611	100.7%	8 227	65.3%	(34.0%)
Governance and Administration	1 380	1 380	-	-	-	-	243	17.6%	238	17.3%	481	34.9%	997	76.7%	(76.1%)
Executive & Council	270	270	-	-	-	-	41	15.0%	39	14.6%	80	29.6%	63	144.0%	(37.4%)
Budget & Treasury Office	120	120	-	-	-	-	9	7.3%	54	44.8%	62	52.1%	41	100.0%	32.1%
Corporate Services	990	990	-	-	-	-	193	19.5%	145	14.6%	338	34.2%	893	73.8%	(83.8%)
Community and Public Safety	13 765	13 765	1 988	14.4%	2 105	15.3%	8 749	63.6%	4 157	30.2%	16 999	123.5%	7 109	102.4%	(41.5%)
Community & Social Services	13 765	13 765	1 988	14.4%	2 105	15.3%	8 749	63.6%	4 157	30.2%	16 999	123.5%	7 109	102.4%	(41.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 303	9 303	1 716	18.4%	49	.5%	4 333	46.6%	206	2.2%	6 304	67.8%	121	24.8%	71.1%
Planning and Development	9 303	9 303	1 716	18.4%	49	.5%	4 333	46.6%	206	2.2%	6 304	67.8%	121	24.8%	71.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	827	-	827	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	827	-	827	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	93 256	100 485	34 880	37.4%	23 355	25.0%	3 070	3.1%	1 950	1.9%	63 254	62.9%	1 810	103.9%	7.7%
Property rates, penalties and collection charges	712	2 722	929	130.3%	134	18.8%	97	3.6%	80	2.9%	1 240	45.5%	112	100.1%	(28.4%)
Service charges	489	1 850	539	110.3%	150	30.7%	49	2.7%	51	2.8%	789	42.7%	55	115.8%	(6.1%)
Other revenue	1 611	5 394	2 630	163.3%	1 188	73.7%	1 625	30.1%	513	9.5%	5 956	110.4%	1 059	312.8%	(51.6%)
Government - operating	68 362	68 362	26 973	39.5%	21 713	31.8%	653	1.0%	407	.6%	49 746	72.8%	438	99.8%	(7.2%)
Government - capital	20 532	20 532	3 699	18.0%	-	-	-	-	-	-	3 699	18.0%	-	100.0%	-
Interest	1 550	1 624	110	7.1%	171	11.0%	645	39.7%	899	55.3%	1 824	112.3%	146	42.8%	513.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 071)	(70 071)	(17 642)	25.2%	(16 143)	23.0%	(20 950)	29.9%	(13 225)	18.9%	(67 960)	97.0%	(15 913)	97.4%	(16.9%)
Suppliers and employees	(69 978)	(68 371)	(15 528)	22.2%	(16 143)	23.1%	(17 182)	25.1%	(7 639)	11.2%	(56 493)	82.6%	(15 758)	94.2%	(51.5%)
Finance charges	(93)	(1 700)	-	-	-	-	(417)	24.5%	(388)	22.8%	(805)	47.3%	(2)	5.4%	18 335.4%
Transfers and grants	-	-	(2 114)	-	-	-	(3 351)	-	(5 198)	-	(10 662)	-	(154)	-	3 284.2%
Net Cash from/(used) Operating Activities	23 184	30 414	17 238	74.4%	7 212	31.1%	(17 880)	(58.8%)	(11 275)	(37.1%)	(4 706)	(15.5%)	(14 103)	129.5%	(20.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 226)	(23 226)	(3 292)	14.2%	(3 095)	13.3%	(5 329)	22.9%	(3 090)	13.3%	(14 806)	63.7%	(6 730)	91.3%	(54.1%)
Capital assets	(23 226)	(23 226)	(3 292)	14.2%	(3 095)	13.3%	(5 329)	22.9%	(3 090)	13.3%	(14 806)	63.7%	(6 730)	91.3%	(54.1%)
Net Cash from/(used) Investing Activities	(23 226)	(23 226)	(3 292)	14.2%	(3 095)	13.3%	(5 329)	22.9%	(3 090)	13.3%	(14 806)	63.7%	(6 730)	55.1%	(54.1%)
Cash Flow from Financing Activities															
Receipts	(86)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(86)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(143)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(143)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(229)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(271)	7 189	13 946	(5 155.1%)	4 117	(1 521.8%)	(23 209)	(322.9%)	(14 366)	(199.8%)	(19 512)	(271.4%)	(20 833)	(205.3%)	(31.0%)
Cash/cash equivalents at the year begin:	7 795	1 023	6 148	78.9%	20 094	257.8%	24 211	2 366.7%	1 002	98.0%	6 148	601.0%	30 608	2.0%	(96.7%)
Cash/cash equivalents at the year end:	7 524	8 212	20 094	267.1%	24 211	321.8%	1 002	12.2%	(13 364)	(162.7%)	(13 364)	(162.7%)	9 774	125.4%	(236.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr N D Matumane	015 622 8001
Financial Manager	Mr Maredi MF	015 622 8011

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TUBATSE (LIM475)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	-	402 968	113 871	-	86 540	-	125 699	31.2%	43 205	10.7%	369 315	91.6%	38 335	76.7%	12.7%
Property rates	-	54 820	31 918	-	14 135	-	9 738	17.8%	15 182	27.7%	70 973	129.5%	13 296	166.8%	14.2%
Property rates - penalties and collection charges	-	4 000	1 646	-	1 962	-	1 329	33.2%	2 022	50.5%	6 959	174.0%	1 485	269.0%	36.1%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	5 160	2 181	-	2 176	-	1 458	28.3%	2 190	42.4%	8 005	155.1%	2 306	70.4%	(5.0%)
Service charges - other	-	-	-	-	-	-	-	-	(323)	-	(323)	-	-	-	(100.0%)
Rental of facilities and equipment	-	650	144	-	110	-	71	10.9%	60	9.2%	385	59.2%	181	86.9%	(67.1%)
Interest earned - external investments	-	3 392	144	-	149	-	-	-	21 285	627.5%	21 578	636.1%	121	14.4%	17 464.3%
Interest earned - outstanding debtors	-	450	257	-	206	-	191	42.4%	294	65.4%	948	210.7%	242	287.5%	21.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	301	95	-	67	-	25	8.2%	76	25.4%	263	87.6%	25	31.3%	206.1%
Licences and permits	-	8 585	1 867	-	1 353	-	1 242	14.5%	1 325	15.4%	5 787	67.4%	1 284	80.5%	3.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	324 293	75 477	-	66 091	-	111 384	34.3%	513	.2%	253 465	78.2%	16 155	68.5%	(96.8%)
Other own revenue	-	1 317	143	-	290	-	261	19.8%	581	44.1%	1 275	96.8%	3 241	17.8%	(82.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	218 517	49 040	-	56 281	-	37 938	17.4%	133 316	61.0%	276 575	126.6%	76 055	159.1%	75.3%
Employee related costs	-	105 646	22 467	-	24 442	-	14 420	13.6%	6 652	6.3%	67 981	64.3%	21 415	91.9%	(68.9%)
Remuneration of councillors	-	17 034	4 306	-	4 347	-	2 842	16.7%	1 779	10.4%	13 274	77.9%	5 599	106.7%	(68.2%)
Debt impairment	-	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	4 800	-	-	-	-	-	-	69	1.4%	69	1.4%	-	-	(100.0%)
Finance charges	-	(78 500)	629	-	-	-	608	(.8%)	-	-	1 237	(1.6%)	638	(1.7%)	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	23 740	2 954	-	5 852	-	3 273	13.8%	3 418	14.4%	15 497	65.3%	2 832	107.9%	20.7%
Transfers and grants	-	3 825	484	-	1 008	-	-	-	6	.2%	1 499	39.2%	1 328	87.9%	(99.5%)
Other expenditure	-	139 272	18 200	-	20 631	-	16 795	12.1%	121 392	87.2%	177 018	127.1%	44 242	125.2%	174.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	184 450	64 831		30 259		87 761		(90 111)		92 740		(37 719)		
Transfers recognised - capital	-	-	-	-	-	-	59 145	-	39 801	-	98 946	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	184 450	64 831		30 259		146 906		(50 310)		191 686		(37 719)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	184 450	64 831		30 259		146 906		(50 310)		191 686		(37 719)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	184 450	64 831		30 259		146 906		(50 310)		191 686		(37 719)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	184 450	64 831		30 259		146 906		(50 310)		191 686		(37 719)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	-	184 450	10 312	-	13 929	-	9 043	4.9%	15 676	8.5%	48 960	26.5%	-	-	(100.0%)
National Government	-	104 450	8 004	-	12 684	-	9 043	8.7%	15 676	15.0%	45 406	43.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	104 450	8 004	-	12 684	-	9 043	8.7%	15 676	15.0%	45 406	43.5%	-	-	(100.0%)
Borrowing	-	80 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	2 309	-	1 245	-	-	-	-	-	3 554	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	184 450	10 312	-	13 929	-	9 043	4.9%	15 676	8.5%	48 960	26.5%	-	-	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	90 000	-	-	1 992	-	1 392	1.5%	2 865	3.2%	6 249	6.9%	-	-	(100.0%)
Community & Social Services	-	10 000	-	-	1 992	-	1 392	13.9%	2 865	28.6%	6 249	62.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	80 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	94 450	10 312	-	11 938	-	7 651	8.1%	12 811	13.6%	42 712	45.2%	-	-	(100.0%)
Planning and Development	-	7 350	892	-	2 160	-	1 716	23.3%	888	12.1%	5 656	76.9%	-	-	(100.0%)
Road Transport	-	87 100	9 420	-	9 778	-	5 935	6.8%	11 923	13.7%	37 056	42.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	-	402 968	113 871	-	86 540	-	192 010	47.6%	83 006	20.6%	475 427	118.0%	38 335	65.4%	116.5%
Property rates, penalties and collection charges	-	58 820	33 564	-	16 097	-	16 440	28.0%	17 203	29.2%	83 305	141.6%	14 781	141.2%	16.4%
Service charges	-	5 160	2 181	-	2 176	-	2 184	42.3%	1 867	36.2%	8 408	162.9%	2 306	72.6%	(19.0%)
Other revenue	-	10 853	2 249	-	1 821	-	2 494	23.0%	2 042	18.8%	8 605	79.3%	4 731	30.6%	(56.8%)
Government - operating	-	324 293	75 477	-	66 091	-	111 384	34.3%	513	.2%	253 465	78.2%	16 155	58.0%	(96.8%)
Government - capital	-	-	-	-	-	-	59 145	-	39 801	-	98 946	-	-	-	(100.0%)
Interest	-	3 842	401	-	355	-	363	9.4%	21 579	561.7%	22 698	590.8%	363	40.8%	5 846.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(213 717)	(48 987)	-	(56 281)	-	(53 991)	25.3%	(56 246)	26.3%	(215 504)	100.8%	(76 055)	165.6%	(26.0%)
Suppliers and employees	-	(288 392)	(47 873)	-	(55 273)	-	(53 368)	18.5%	(56 231)	19.5%	(212 745)	73.8%	(74 089)	106.5%	(24.1%)
Finance charges	-	78 500	(629)	-	-	-	(608)	(.8%)	-	-	(1 237)	(1.6%)	(638)	(1.7%)	(100.0%)
Transfers and grants	-	(3 825)	(484)	-	(1 008)	-	(15)	.4%	(15)	.4%	(1 522)	39.8%	(1 328)	93.4%	(98.9%)
Net Cash from/(used) Operating Activities	-	189 250	64 884	-	30 259	-	138 019	72.9%	26 760	14.1%	259 922	137.3%	(37 719)	19.3%	(170.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(303 577)	(1 609)	-	(9 937)	-	(12 321)	4.1%	(15 676)	5.2%	(39 542)	13.0%	(617)	.8%	2 439.1%
Capital assets	-	(303 577)	(1 609)	-	(9 937)	-	(12 321)	4.1%	(15 676)	5.2%	(39 542)	13.0%	(617)	.8%	2 439.1%
Net Cash from/(used) Investing Activities	-	(303 577)	(1 609)	-	(9 937)	-	(12 321)	4.1%	(15 676)	5.2%	(39 542)	13.0%	(617)	.8%	2 439.1%
Cash Flow from Financing Activities															
Receipts	-	-	(36 682)	-	(318)	-	313	-	(31)	-	(36 719)	-	1 175	-	(102.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(32 763)	-	-	-	-	-	-	-	(32 763)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(3 919)	-	(318)	-	313	-	(31)	-	(3 956)	-	1 175	-	(102.7%)
Payments	-	-	(16 691)	-	-	-	(396)	-	-	-	(17 087)	-	(366)	-	(100.0%)
Repayment of borrowing	-	-	(16 691)	-	-	-	(396)	-	-	-	(17 087)	-	(366)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(53 373)	-	(318)	-	(83)	-	(31)	-	(53 805)	-	809	-	(103.9%)
Net Increase/(Decrease) in cash held	-	(114 327)	9 902	-	20 004	-	125 615	(109.9%)	11 053	(9.7%)	166 575	(145.7%)	(37 527)	232.0%	(129.5%)
Cash/cash equivalents at the year begin:	-	-	-	-	9 902	-	29 907	-	155 522	-	-	-	50 521	-	207.8%
Cash/cash equivalents at the year end:	-	(114 327)	9 902	-	29 907	-	155 522	(136.0%)	166 575	(145.7%)	166 575	(145.7%)	12 994	232.0%	1 182.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mike M Moja	013 231 1120
Financial Manager	Mr Donald Mhangwane	013 231 1226

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	676 583	777 895	197 466	29.2%	9 287	1.4%	287 392	36.9%	178 141	22.9%	672 286	86.4%	(6 452)	89.1%	(2 860.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	41 130	32 864	8 572	20.8%	1 154	2.8%	12 162	37.0%	7 312	22.3%	29 199	88.8%	(6 697)	65.0%	(209.2%)
Service charges - sanitation revenue	-	8 266	2 248	-	1 508	-	2 108	25.5%	3 149	38.1%	9 013	109.0%	(1 503)	115.7%	(309.6%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	7 000	7 000	-	-	3 635	51.9%	1 041	14.9%	4 666	66.7%	9 342	133.5%	2 397	73.5%	94.6%
Interest earned - outstanding debtors	6 000	3 500	643	10.7%	320	5.3%	1 690	48.3%	2 023	57.8%	4 677	133.6%	(3 724)	276.1%	(154.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	573 875	547 435	185 018	32.2%	2 306	.4%	202 278	37.0%	159 694	29.2%	549 295	100.3%	(13 248)	101.0%	(1 305.4%)
Other own revenue	48 578	178 829	985	2.0%	364	.7%	68 114	38.1%	1 297	.7%	70 761	39.6%	16 322	30.4%	(92.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	739 148	824 351	115 716	15.7%	132 165	17.9%	228 805	27.8%	186 814	22.7%	663 499	80.5%	134 863	82.8%	38.5%
Employee related costs	241 760	252 448	63 350	26.2%	44 547	18.4%	89 283	35.4%	69 175	27.4%	266 356	105.5%	57 075	98.6%	21.2%
Remuneration of councillors	13 285	10 432	1 833	13.8%	1 860	14.0%	3 578	34.3%	3 330	31.9%	10 600	101.6%	1 789	70.6%	86.1%
Debt impairment	9 420	4 420	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Depreciation and asset impairment	60 000	58 500	-	-	26 531	44.2%	15 199	26.0%	13 628	23.3%	55 358	94.6%	2 643	3.5%	415.6%
Finance charges	750	750	-	-	-	-	-	-	-	-	-	-	-	30.2%	-
Bulk purchases	108 000	110 000	13 234	12.3%	27 939	25.9%	34 168	31.1%	22 008	20.0%	97 349	88.5%	27 231	103.0%	(19.2%)
Other Materials	35 000	38 000	-	-	-	-	29 281	77.1%	9 403	24.7%	38 684	101.8%	-	-	(100.0%)
Contracted services	48 100	44 470	9 645	20.1%	4 610	9.6%	12 397	27.9%	15 191	34.2%	41 843	94.1%	12 387	106.1%	22.6%
Transfers and grants	3 000	3 000	430	14.3%	280	9.3%	1 064	35.5%	662	22.1%	2 437	81.2%	-	-	(100.0%)
Other expenditure	219 832	302 330	27 223	12.4%	26 398	12.0%	43 835	14.5%	53 417	17.7%	150 872	49.9%	33 737	144.2%	58.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(62 565)	(46 456)	81 750		(122 878)		58 587		(8 672)		8 787		(141 315)		
Transfers recognised - capital	719 344	606 966	9 655	1.3%	17 839	2.5%	162 040	26.7%	62 565	10.3%	252 099	41.5%	139 393	60.8%	(55.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	238 408	238 408	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	895 186	798 918	91 406		(105 039)		220 627		53 892		260 886		(1 922)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	895 186	798 918	91 406		(105 039)		220 627		53 892		260 886		(1 922)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	895 186	798 918	91 406		(105 039)		220 627		53 892		260 886		(1 922)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	895 186	798 918	91 406		(105 039)		220 627		53 892		260 886		(1 922)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	957 752	678 432	36 589	3.8%	48 084	5.0%	59 239	8.7%	34 993	5.2%	178 905	26.4%	177 674	59.0%	(80.3%)
National Government	719 345	678 432	36 589	5.1%	48 084	6.7%	59 239	8.7%	34 993	5.2%	178 905	26.4%	177 674	58.8%	(80.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	719 345	678 432	36 589	5.1%	48 084	6.7%	59 239	8.7%	34 993	5.2%	178 905	26.4%	177 674	58.7%	(80.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	238 407	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	957 752	678 432	36 589	3.8%	48 084	5.0%	59 239	8.7%	34 993	5.2%	178 905	26.4%	177 674	59.0%	(80.3%)
Governance and Administration	11 100	4 483	-	-	247	2.2%	255	5.7%	12	.3%	514	11.5%	993	97.9%	(98.8%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	159	79.7%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	70	108.5%	(100.0%)
Corporate Services	11 100	4 483	-	-	247	2.2%	255	5.7%	12	.3%	514	11.5%	764	97.9%	(98.4%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	17	468.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	17	468.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	946 652	673 949	36 589	3.9%	47 837	5.1%	58 984	8.8%	34 981	5.2%	178 391	26.5%	176 664	58.9%	(80.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	932 152	598 826	36 204	3.9%	45 924	4.9%	50 500	8.4%	39 127	6.5%	171 756	28.7%	90 299	64.5%	(56.7%)
Waste Water Management	14 500	75 123	385	2.7%	1 913	13.2%	8 484	11.3%	(4 146)	(5.5%)	6 636	8.8%	86 365	51.0%	(104.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 379 420	1 368 409	216 935	15.7%	189 694	13.8%	316 799	23.2%	172 939	12.6%	896 367	65.5%	79 273	78.9%	118.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	57 458	41 130	10 820	18.8%	9 527	16.6%	7 665	18.6%	10 462	25.4%	38 472	93.5%	(8 201)	73.3%	(227.6%)
Other revenue	48 576	159 378	985	2.0%	1 379	2.8%	179 357	112.5%	1 609	1.0%	183 330	115.0%	2 321	23.2%	(30.7%)
Government - operating	573 873	547 435	187 338	32.6%	76 944	13.4%	127 413	23.3%	154 542	28.2%	546 237	99.8%	(13 248)	98.9%	(1 266.5%)
Government - capital	686 513	606 966	17 150	2.5%	97 157	14.2%	-	-	-	-	114 307	18.8%	99 728	71.5%	(100.0%)
Interest	13 000	13 500	643	4.9%	4 687	36.1%	2 365	17.5%	6 326	46.9%	14 021	103.9%	(1 327)	133.1%	(576.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(643 168)	(744 314)	(115 715)	18.0%	(155 549)	24.2%	(142 110)	19.1%	(177 803)	23.9%	(591 177)	79.4%	(313 287)	154.9%	(43.2%)
Suppliers and employees	(639 418)	(741 539)	(115 285)	18.0%	(154 988)	24.2%	(141 326)	19.1%	(177 141)	23.9%	(588 740)	79.4%	(313 287)	155.8%	(43.5%)
Finance charges	(750)	(750)	-	-	-	-	-	-	-	-	-	-	-	30.2%	-
Transfers and grants	(3 000)	(2 025)	(430)	14.3%	(561)	18.7%	(784)	38.7%	(662)	32.7%	(2 437)	120.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	736 252	624 095	101 220	13.7%	34 145	4.6%	174 689	28.0%	(4 864)	(,8%)	305 190	48.9%	(234 014)	43.2%	(97.9%)
Cash Flow from Investing Activities															
Receipts	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	(403.6%)	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(618 164)	(606 809)	(36 589)	5.9%	(42 465)	6.9%	(41 878)	6.9%	(34 979)	5.8%	(155 911)	25.7%	2 061	41.0%	(1 797.3%)
Capital assets	(618 164)	(606 809)	(36 589)	5.9%	(42 465)	6.9%	(41 878)	6.9%	(34 979)	5.8%	(155 911)	25.7%	2 061	41.0%	(1 797.3%)
Net Cash from/(used) Investing Activities	(593 164)	(581 809)	(36 589)	6.2%	(42 465)	7.2%	(41 878)	7.2%	(34 979)	6.0%	(155 911)	26.8%	2 061	29.4%	(1 797.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 331)	(1 331)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 331)	(1 331)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 331)	(1 331)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	141 757	40 955	64 631	45.6%	(8 320)	(5.9%)	132 811	324.3%	(39 843)	(97.3%)	149 279	364.5%	(231 953)	(73.5%)	(82.8%)
Cash/cash equivalents at the year begin:	-	-	-	-	64 631	-	56 311	-	189 122	-	-	-	321 874	-	(41.2%)
Cash/cash equivalents at the year end:	141 757	40 955	64 631	45.6%	56 311	39.7%	189 122	461.8%	149 279	364.5%	149 279	364.5%	89 921	(73.5%)	66.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 324	5.6%	3 917	4.1%	3 398	3.6%	81 894	86.6%	94 533	64.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	1	1.4%	-	-	71	98.6%	72	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 610	20.4%	6 394	12.3%	6 646	12.8%	28 242	54.4%	51 892	35.4%	-	-	-	-
Total By Income Source	15 934	10.9%	10 312	7.0%	10 044	6.9%	110 207	75.2%	146 497	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	206	3.9%	204	3.9%	181	3.4%	4 651	88.7%	5 242	3.6%	-	-	-	-
Commercial	2 111	10.2%	1 856	9.0%	1 606	7.8%	15 037	73.0%	20 610	14.1%	-	-	-	-
Households	13 617	11.3%	8 251	6.8%	8 258	6.8%	90 519	75.0%	120 645	82.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 934	10.9%	10 312	7.0%	10 044	6.9%	110 207	75.2%	146 497	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 905	100.0%	-	-	-	-	-	-	1 905	,8%
Bulk Water	10 869	100.0%	-	-	-	-	-	-	10 869	4.7%
PAYE deductions	3 214	100.0%	-	-	-	-	-	-	3 214	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 012	100.0%	-	-	-	-	-	-	2 012	,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 648	37.4%	3 722	7.5%	6 024	12.1%	21 417	43.0%	49 811	21.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	41 196	25.6%	41 196	25.6%	41 196	25.6%	37 630	23.3%	161 218	70.4%
Total	77 844	34.0%	44 918	19.6%	47 220	20.6%	59 047	25.8%	229 029	100.0%

Contact Details

Municipal Manager	Ms M Mokoko	013 262 7300
Financial Manager	Ms M Mokono	013 262 7675

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	296 474	299 590	89 802	30.3%	8 347	2.8%	15 480	5.2%	31 172	10.4%	144 800	48.3%	15 741	101.6%	98.0%
Property rates	33 999	36 935	6 611	19.4%	(11 998)	(35.3%)	1 278	3.5%	5 059	13.7%	951	2.6%	2 572	85.2%	96.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 409	23 330	2 763	11.8%	2 831	12.1%	3 441	14.8%	11 023	47.2%	20 058	86.0%	4 771	162.3%	131.0%
Service charges - water revenue	6 225	6 246	1 907	30.6%	764	12.3%	2 766	44.3%	1 826	29.2%	7 263	116.3%	1 624	152.3%	12.4%
Service charges - sanitation revenue	5 931	5 931	967	16.3%	1 069	18.0%	1 412	23.8%	2 004	33.8%	5 453	91.9%	1 222	78.1%	64.1%
Service charges - refuse revenue	4 770	4 770	433	9.1%	867	18.2%	1 353	28.4%	1 819	38.1%	4 473	93.8%	351	43.6%	418.8%
Service charges - other	-	-	207	-	(10)	-	(666)	-	0	-	(469)	-	0	-	(.7%)
Rental of facilities and equipment	489	759	73	15.0%	67	13.6%	100	13.2%	619	81.5%	859	113.2%	122	307.5%	408.1%
Interest earned - external investments	1 843	1 843	-	-	-	-	1 682	91.3%	-	-	1 682	91.3%	-	-	-
Interest earned - outstanding debtors	17 690	17 690	1 608	9.1%	3 125	17.7%	3 391	19.2%	7 046	39.8%	15 169	85.8%	4 690	89.1%	50.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	205	273	60	29.1%	48	23.5%	55	20.2%	84	30.9%	247	90.5%	56	72.8%	51.5%
Licences and permits	-	-	199	-	163	-	366	-	286	-	1 014	-	229	-	25.1%
Agency services	1 119	1 119	-	-	-	-	(0)	-	-	-	(0)	-	-	-	-
Transfers recognised - operational	199 712	199 712	74 739	37.4%	11 113	5.6%	(215)	(.1%)	552	.3%	86 190	43.2%	(107)	97.8%	(616.9%)
Other own revenue	1 083	983	227	20.9%	309	28.5%	515	52.4%	853	86.8%	1 903	193.5%	180	120.6%	374.8%
Gains on disposal of PPE	-	-	7	-	-	-	-	-	-	-	7	-	32	-	(100.0%)
Operating Expenditure	379 928	382 951	36 570	9.6%	40 265	10.6%	49 557	12.9%	68 140	17.8%	194 532	50.8%	64 566	66.4%	5.5%
Employee related costs	101 828	98 951	18 265	17.9%	18 917	18.6%	29 335	29.6%	29 072	29.4%	95 588	96.6%	25 885	112.1%	12.3%
Remuneration of councillors	15 494	15 494	2 234	14.4%	2 233	14.4%	3 347	21.6%	4 091	26.4%	11 905	76.8%	3 369	93.4%	21.4%
Debt impairment	13 541	28 208	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	103 210	103 210	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	48	-	48	-	60	-	(18.8%)
Bulk purchases	40 105	40 105	2 264	5.6%	2 761	6.9%	3 213	8.0%	4 787	11.9%	13 025	32.5%	4 081	59.6%	17.3%
Other Materials	13 355	13 470	1 298	9.7%	2 822	21.1%	2 904	21.6%	2 967	22.0%	9 991	74.2%	3 556	73.4%	(16.6%)
Contracted services	24 096	27 050	6 294	26.1%	6 864	28.5%	5 755	21.3%	9 539	35.3%	28 452	105.2%	14 054	188.8%	(32.1%)
Transfers and grants	-	-	59	-	-	-	5	-	96	-	160	-	10	-	855.0%
Other expenditure	68 299	56 463	6 157	9.0%	6 669	9.8%	4 998	8.9%	17 540	31.1%	35 364	62.6%	13 552	71.7%	29.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83 455)	(83 361)	53 232		(31 918)		(34 077)		(36 969)		(49 732)		(48 825)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	102 737	151 494	36 549	35.6%	22 632	22.0%	22 255	14.7%	43 625	28.8%	125 060	82.6%	59 559	115.7%	(26.8%)
National Government	102 737	143 054	36 549	35.6%	22 632	22.0%	22 255	15.6%	43 625	30.5%	125 060	87.4%	59 559	114.2%	(26.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 737	143 054	36 549	35.6%	22 632	22.0%	22 255	15.6%	43 625	30.5%	125 060	87.4%	59 559	114.2%	(26.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	8 440	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 737	151 494	36 549	35.6%	22 632	22.0%	22 255	14.7%	43 625	28.8%	125 060	82.6%	59 559	115.7%	(26.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 337	9 772	4 656	25.4%	-	-	-	-	-	-	4 656	47.6%	-	-	-
Community & Social Services	9 000	-	2 935	32.6%	-	-	-	-	-	-	2 935	-	-	-	-
Sport And Recreation	4 337	6 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	3 322	1 720	34.4%	-	-	-	-	-	-	1 720	51.8%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 500	21 258	10 012	69.0%	6 081	41.9%	-	-	-	-	16 093	75.7%	16 907	159.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 500	21 258	10 012	69.0%	6 081	41.9%	-	-	-	-	16 093	75.7%	16 907	159.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69 900	120 464	19 667	28.1%	13 156	18.8%	21 623	17.9%	31 924	26.5%	86 369	71.7%	18 379	59.8%	73.7%
Electricity	15 400	11 000	4 007	26.0%	-	-	-	-	2 106	19.1%	6 113	55.6%	8 552	79.8%	(75.4%)
Water	44 500	95 464	15 660	35.2%	13 156	29.6%	21 623	22.7%	27 391	28.7%	77 829	81.5%	9 827	70.1%	178.7%
Waste Water Management	10 000	14 000	-	-	-	-	-	-	2 426	17.3%	2 426	17.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	2 214	-	3 395	-	632	-	11 701	-	17 943	-	24 273	-	(51.8%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	366 654	401 691	136 974	37.4%	101 044	27.6%	118 055	29.4%	19 188	4.8%	375 260	93.4%	10 796	110.5%	77.7%
Property rates, penalties and collection charges	18 699	20 135	8 547	45.7%	2 878	15.4%	1 489	7.4%	3 244	16.1%	16 158	80.2%	3 055	37.7%	6.2%
Service charges	22 184	25 374	4 787	21.6%	5 108	23.0%	5 762	22.7%	5 580	22.0%	21 236	83.7%	5 554	121.7%	.5%
Other revenue	2 901	2 943	771	26.6%	10 657	367.4%	820	27.9%	1 842	62.6%	14 090	478.8%	671	56.6%	174.5%
Government - operating	199 712	199 904	76 401	38.3%	63 382	31.7%	51 179	25.6%	627	.3%	191 589	95.8%	(63)	95.6%	(1 088.7%)
Government - capital	102 737	151 493	43 280	42.1%	14 250	13.9%	53 733	35.5%	850	.6%	112 113	74.0%	-	162.2%	(100.0%)
Interest	20 421	1 843	3 188	15.6%	4 768	23.4%	5 073	275.3%	7 046	382.3%	20 075	1 089.4%	1 580	635.7%	346.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(264 756)	(251 533)	(83 176)	31.4%	(100 314)	37.9%	(38 531)	15.3%	(49 279)	19.6%	(271 300)	107.9%	(34 134)	112.2%	44.4%
Suppliers and employees	(257 995)	(251 533)	(83 121)	32.2%	(100 314)	38.9%	(38 531)	15.3%	(49 230)	19.6%	(271 197)	107.8%	(34 134)	112.2%	44.2%
Finance charges	(846)	-	(0)	-	-	-	-	-	(48)	-	(49)	-	-	-	(100.0%)
Transfers and grants	(5 915)	-	(54)	.9%	-	-	-	-	-	-	(54)	-	-	-	-
Net Cash from/(used) Operating Activities	101 898	150 158	53 798	52.8%	729	.7%	79 524	53.0%	(30 091)	(20.0%)	103 961	69.2%	(23 339)	107.0%	28.9%
Cash Flow from Investing Activities															
Receipts	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-
Proceeds on disposal of PPE	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 737)	(151 493)	(52 806)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(43 625)	28.8%	(151 990)	100.3%	(59 118)	138.3%	(26.2%)
Capital assets	(102 737)	(151 493)	(52 806)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(43 625)	28.8%	(151 990)	100.3%	(59 118)	138.3%	(26.2%)
Net Cash from/(used) Investing Activities	(102 737)	(151 493)	(52 803)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(43 625)	28.8%	(151 987)	100.3%	(59 118)	119.8%	(26.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(839)	(1 335)	995	(118.6%)	(32 574)	3 884.2%	57 269	(4 290.4%)	(73 716)	5 522.5%	(48 026)	3 597.9%	(82 456)	(26.0%)	(10.6%)
Cash/cash equivalents at the year begin:	19 141	18 634	18 634	97.4%	19 629	102.6%	(12 945)	(69.5%)	44 324	237.9%	18 634	100.0%	81 112	13.4%	(45.4%)
Cash/cash equivalents at the year end:	18 302	17 299	19 629	107.2%	(12 945)	(70.7%)	44 324	256.2%	(29 392)	(169.9%)	(29 392)	(169.9%)	(1 345)	(7.0%)	2 086.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	405	5.9%	332	4.8%	309	4.5%	5 847	84.8%	6 892	1.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 058	15.6%	430	2.2%	262	1.3%	15 890	80.9%	19 640	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 981	1.6%	3 504	1.4%	3 402	1.4%	230 818	95.5%	241 705	64.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	613	1.4%	572	1.3%	547	1.2%	43 296	96.2%	45 028	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	610	1.4%	577	1.3%	554	1.2%	42 789	96.1%	44 531	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	353	2.2%	302	1.9%	178	1.1%	15 056	94.8%	15 888	4.3%	-	-	-	-
Total By Income Source	9 019	2.4%	5 717	1.5%	5 252	1.4%	353 696	94.7%	373 685	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 305	13.5%	818	3.3%	684	2.8%	19 728	80.4%	24 536	6.6%	-	-	-	-
Commercial	1 121	3.5%	958	2.9%	789	2.4%	29 606	91.2%	32 474	8.7%	-	-	-	-
Households	4 593	1.5%	3 941	1.2%	3 779	1.2%	304 362	96.1%	316 675	84.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 019	2.4%	5 717	1.5%	5 252	1.4%	353 696	94.7%	373 685	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 037	10.9%	3 096	8.4%	402	1.1%	29 537	79.7%	37 072	66.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	22	.8%	66	2.4%	10	.4%	2 624	96.4%	2 721	4.9%
Other	4 948	31.4%	417	2.6%	513	3.3%	9 856	62.6%	15 733	28.3%
Total	9 006	16.2%	3 579	6.4%	925	1.7%	42 017	75.7%	55 527	100.0%

Contact Details

Municipal Manager	Vusimuzi Mpila	017 843 4065
Financial Manager	Mpumuzi Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	470 548	480 906	141 753	30.1%	111 295	23.7%	89 127	18.5%	91 889	19.1%	434 064	90.3%	78 015	95.8%	17.8%
Property rates	66 131	66 735	16 634	25.2%	16 544	25.0%	16 658	25.0%	16 895	25.3%	66 732	100.0%	15 326	99.6%	10.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	177 150	182 414	48 239	27.2%	42 968	24.3%	40 214	22.0%	42 076	23.1%	173 497	95.1%	40 409	97.2%	4.1%
Service charges - water revenue	25 214	36 112	7 925	31.4%	10 133	40.2%	5 922	16.4%	7 741	21.4%	31 720	87.8%	2 111	127.2%	266.6%
Service charges - sanitation revenue	37 584	20 274	5 386	14.3%	4 750	12.6%	4 776	23.6%	4 071	20.1%	18 984	93.6%	4 299	48.8%	(5.3%)
Service charges - refuse revenue	15 150	17 350	4 659	30.8%	4 016	26.5%	3 802	21.9%	3 345	19.3%	15 822	91.2%	3 547	125.0%	(5.7%)
Service charges - other	1 664	3 037	682	41.0%	859	51.6%	252	8.3%	391	12.9%	2 183	71.9%	603	111.3%	(35.2%)
Rental of facilities and equipment	1 962	2 178	543	27.7%	572	29.1%	502	23.0%	490	22.5%	2 106	96.7%	524	99.0%	(6.5%)
Interest earned - external investments	330	200	51	15.4%	10	3.2%	27	13.5%	-	-	88	44.2%	81	81.3%	(100.0%)
Interest earned - outstanding debtors	10 000	20 000	5 026	50.3%	4 986	49.9%	5 143	25.7%	5 286	26.4%	20 440	102.2%	4 954	140.6%	6.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	316	485	76	24.2%	166	52.6%	2 702	557.7%	1 883	388.6%	4 828	996.3%	123	89.4%	1 436.7%
Licences and permits	3 717	3 717	-	-	-	-	2 036	54.8%	1 387	37.3%	3 422	92.1%	993	71.1%	39.6%
Agency services	5 098	5 098	-	-	-	-	3 981	78.1%	2 877	56.4%	6 858	134.5%	1 884	104.9%	52.7%
Transfers recognised - operational	121 156	103 368	48 558	40.1%	20 530	16.9%	425	.4%	364	.4%	69 877	67.6%	187	98.5%	94.9%
Other own revenue	1 067	17 628	2 763	259.0%	5 349	501.5%	2 127	12.1%	4 593	26.1%	14 832	84.1%	190	84.4%	2 321.2%
Gains on disposal of PPE	4 011	2 310	1 210	30.2%	411	10.2%	561	24.3%	491	21.3%	2 674	115.7%	2 784	82.4%	(82.4%)
Operating Expenditure	509 849	610 149	89 033	17.5%	128 588	25.2%	92 922	15.2%	86 968	14.3%	397 511	65.1%	101 806	84.5%	(14.6%)
Employee related costs	141 251	142 420	37 303	26.4%	36 124	25.6%	36 303	25.5%	35 736	25.1%	145 466	102.1%	34 681	104.5%	3.0%
Remuneration of councillors	11 645	11 655	2 666	22.9%	2 668	22.9%	2 665	22.9%	3 630	31.1%	11 628	99.8%	3 234	98.7%	12.3%
Debt impairment	26 510	77 424	-	-	2 768	10.4%	-	-	-	-	2 768	3.6%	-	-	-
Depreciation and asset impairment	49 575	59 963	-	-	29 981	60.5%	-	-	-	-	29 981	50.0%	-	-	-
Finance charges	5 186	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	156 252	188 266	19 848	12.7%	27 676	17.7%	20 610	10.9%	19 417	10.3%	87 551	46.5%	41 733	100.7%	(53.5%)
Other Materials	20 740	19 214	4 283	20.7%	3 698	17.8%	3 810	19.8%	5 455	28.4%	17 246	89.8%	4 085	82.3%	33.5%
Contracted services	28 792	53 504	11 462	39.8%	11 111	38.6%	16 600	31.0%	9 654	18.0%	48 827	91.3%	7 354	158.9%	31.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 898	57 704	13 471	19.3%	14 561	20.8%	12 936	22.4%	13 075	22.7%	54 043	93.7%	10 719	69.1%	22.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 301)	(129 242)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		
Transfers recognised - capital	56 622	56 622	-	-	-	-	-	-	-	-	-	-	-	1.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 321	(72 620)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 321	(72 620)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 321	(72 620)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 321	(72 620)	52 719		(17 293)		(3 795)		4 921		36 553		(23 791)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	139 780	139 780	1 225	.9%	6 071	4.3%	6 725	4.8%	21 579	15.4%	35 600	25.5%	21 384	46.5%	.9%
National Government	139 780	139 780	1 225	.9%	6 071	4.3%	6 725	4.8%	21 579	15.4%	35 600	25.5%	21 384	68.0%	.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	139 780	139 780	1 225	.9%	6 071	4.3%	6 725	4.8%	21 579	15.4%	35 600	25.5%	21 384	68.0%	.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	63.8%	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	139 780	139 780	1 225	.9%	6 071	4.3%	6 725	4.8%	21 579	15.4%	35 600	25.5%	21 384	46.5%	.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	202	-	-	-	271	-	474	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	271	-	271	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	202	-	-	-	-	-	202	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	15 000	-	-	381	2.5%	-	-	-	-	381	2.5%	-	5 581.8%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 000	15 000	-	-	381	2.5%	-	-	-	-	381	2.5%	-	5 581.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	124 780	124 780	1 225	1.0%	5 487	4.4%	6 725	5.4%	21 307	17.1%	34 745	27.8%	21 384	40.1%	(.4%)
Electricity	37 899	37 899	1 225	3.2%	2 502	6.6%	1 789	4.7%	5 428	14.3%	10 944	28.9%	5 332	17.8%	1.8%
Water	86 881	86 881	-	-	2 985	3.4%	4 177	4.8%	14 767	17.0%	21 930	25.2%	16 051	49 041.6%	(8.0%)
Waste Water Management	-	-	-	-	-	-	758	-	1 112	-	1 871	-	-	129 616.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	47 730.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	489 164	406 817	142 825	29.2%	98 998	20.2%	82 515	20.3%	73 427	18.0%	397 765	97.8%	86 348	222.7%	(15.0%)
Property rates, penalties and collection charges	62 801	49 575	16 764	26.7%	12 783	20.4%	14 769	29.8%	13 231	26.7%	57 547	116.1%	15 502	2 420.0%	(14.7%)
Service charges	218 085	183 715	70 435	32.3%	54 493	25.0%	52 200	28.4%	49 390	26.9%	226 517	123.3%	59 126	397.4%	(16.5%)
Other revenue	16 170	13 337	1 992	12.3%	6 195	38.3%	9 952	74.6%	6 961	52.2%	25 100	188.2%	6 497	141.8%	7.1%
Government - operating	121 156	103 368	48 558	40.1%	20 530	16.9%	425	.4%	364	.4%	69 877	67.6%	187	99.4%	94.9%
Government - capital	56 622	56 622	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14 330	200	5 077	35.4%	4 996	34.9%	5 170	2 584.8%	3 481	1 740.7%	18 724	9 361.8%	5 035	138.1%	(30.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(422 279)	(472 762)	(89 033)	21.1%	(128 588)	30.5%	(164 443)	34.8%	(58 863)	12.5%	(440 928)	93.3%	(102 809)	96.8%	(42.7%)
Suppliers and employees	(421 096)	(462 458)	(89 033)	21.1%	(128 588)	30.5%	(164 443)	35.6%	(58 863)	12.7%	(440 928)	95.3%	(102 809)	97.1%	(42.7%)
Finance charges	(1 183)	(10 304)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 885	(65 945)	53 792	80.4%	(29 590)	(44.2%)	(81 928)	124.2%	14 564	(22.1%)	(43 163)	65.5%	(16 461)	(10.8%)	(188.5%)
Cash Flow from Investing Activities															
Receipts	4 011	2 310	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 011	2 310	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 622)	(63 483)	(1 225)	1.5%	(9 061)	11.1%	(7 382)	11.6%	(4 940)	7.8%	(22 609)	35.6%	(21 384)	76.9%	(76.9%)
Capital assets	(81 622)	(63 483)	(1 225)	1.5%	(9 061)	11.1%	(7 382)	11.6%	(4 940)	7.8%	(22 609)	35.6%	(21 384)	76.9%	(76.9%)
Net Cash from/(used) Investing Activities	(77 611)	(61 173)	(1 225)	1.6%	(9 061)	11.7%	(7 382)	12.1%	(4 940)	8.1%	(22 609)	37.0%	(21 384)	76.9%	(76.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(285)	12.7%	(848)	37.7%	-	-	(100.0%)
Repayment of borrowing	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(285)	12.7%	(848)	37.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(285)	12.7%	(848)	37.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(11 977)	(129 366)	52 566	(438.9%)	(38 795)	323.9%	(89 731)	69.4%	9 339	(7.2%)	(66 620)	51.5%	(37 845)	8.1%	(124.7%)
Cash/cash equivalents at the year begin:	25 000	490	5 307	21.2%	57 873	231.5%	19 079	3 896.6%	(70 652)	(14 430.1%)	5 307	1 083.8%	7 936	(52.6%)	(990.3%)
Cash/cash equivalents at the year end:	13 023	(128 876)	57 873	444.4%	19 079	146.5%	(70 652)	54.8%	(61 313)	47.6%	(61 313)	47.6%	(29 909)	10.5%	105.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 789	9.2%	985	1.9%	1 052	2.0%	45 285	86.9%	52 111	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 181	22.5%	1 432	2.4%	1 087	1.9%	42 902	73.2%	58 602	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 082	15.3%	1 608	3.5%	1 392	3.0%	36 146	78.2%	46 228	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 465	6.9%	701	2.0%	650	1.8%	32 061	89.4%	35 876	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 285	6.2%	558	1.5%	523	1.4%	33 276	90.8%	36 643	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 646	4.7%	1 743	2.3%	1 703	2.2%	70 001	90.8%	77 092	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 528	7.3%	203	1.0%	411	2.0%	18 778	89.8%	20 920	6.4%	-	-	-	-
Total By Income Source	34 975	10.7%	7 230	2.2%	6 817	2.1%	278 450	85.0%	327 473	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 810	21.0%	614	4.6%	580	4.3%	9 392	70.1%	13 396	4.1%	-	-	-	-
Commercial	13 240	20.5%	1 830	2.8%	1 387	2.1%	48 173	74.5%	64 629	19.7%	-	-	-	-
Households	16 992	7.4%	4 215	1.8%	4 242	1.8%	204 006	88.9%	229 455	70.1%	-	-	-	-
Other	1 934	9.7%	570	2.9%	609	3.0%	16 880	84.4%	19 992	6.1%	-	-	-	-
Total By Customer Group	34 975	10.7%	7 230	2.2%	6 817	2.1%	278 450	85.0%	327 473	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	18 133	18.0%	-	-	12 804	12.7%	69 734	69.3%	100 671	28.0%
Bulk Water	-	-	6 302	3.2%	11 793	5.9%	180 110	90.9%	198 205	55.2%
PAYE deductions	1 767	100.0%	-	-	-	-	-	-	1 767	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 156	100.0%	-	-	-	-	-	-	2 156	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	2.0%	30	2.1%	46	3.1%	1 361	92.8%	1 467	.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 359	13.5%	2 544	4.6%	4 514	8.2%	40 295	73.7%	54 712	15.2%
Total	29 444	8.2%	8 876	2.5%	29 156	8.1%	291 501	81.2%	358 977	100.0%

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms Vacant	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	342 611	330 925	88 372	25.8%	97 542	28.5%	51 544	15.6%	49 351	14.9%	286 809	86.7%	37 552	88.0%	31.4%
Property rates	29 672	38 077	7 353	24.8%	10 835	36.5%	9 475	24.9%	9 348	24.6%	37 011	97.2%	3 514	76.8%	166.0%
Property rates - penalties and collection charges	-	-	148	-	67	-	-	-	-	-	215	-	17	-	(100.0%)
Service charges - electricity revenue	93 339	90 622	10 637	11.4%	33 633	36.0%	22 179	24.5%	20 495	22.6%	86 945	95.9%	21 134	94.8%	(3.0%)
Service charges - water revenue	15 073	10 529	3 610	24.0%	3 255	21.6%	3 102	29.5%	2 828	26.9%	12 795	121.5%	1 963	61.7%	44.0%
Service charges - sanitation revenue	10 778	9 705	1 712	15.9%	1 773	16.4%	1 722	17.7%	1 755	18.1%	6 961	71.7%	1 374	61.9%	27.7%
Service charges - refuse revenue	7 600	7 858	1 929	25.4%	1 942	25.6%	1 935	24.6%	1 949	24.8%	7 756	98.7%	1 770	99.7%	10.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	980	1 117	118	12.0%	278	28.4%	136	12.2%	140	12.5%	672	60.2%	116	51.8%	21.1%
Interest earned - external investments	2 800	1 382	430	15.4%	261	9.3%	374	27.0%	195	14.1%	1 260	91.2%	707	100.0%	(72.4%)
Interest earned - outstanding debtors	9 000	6 356	725	8.1%	2 453	27.3%	2 599	40.9%	2 551	40.1%	8 328	131.0%	1 427	70.0%	78.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	140	1 090	88	62.9%	77	55.1%	92	8.5%	141	12.9%	399	36.6%	180	47.2%	(21.9%)
Licences and permits	99	45	-	-	16	16.6%	9	20.7%	45	98.9%	71	155.9%	-	17.7%	(100.0%)
Agency services	8 632	6 347	-	-	3 100	35.9%	1 928	30.4%	2 492	39.3%	7 520	118.5%	-	37.9%	(100.0%)
Transfers recognised - operational	132 752	132 902	54 101	40.8%	43 339	32.6%	967	.7%	17	-	98 424	74.1%	155	99.2%	(89.1%)
Other own revenue	28 936	24 821	7 520	26.0%	(3 525)	(12.2%)	6 990	28.2%	7 041	28.4%	18 026	72.6%	4 037	74.5%	74.4%
Gains on disposal of PPE	2 810	72	-	-	36	1.3%	36	50.7%	354	491.3%	426	591.9%	1 158	44.3%	(69.4%)
Operating Expenditure	415 636	403 954	63 455	15.3%	79 524	19.1%	68 127	16.9%	54 166	13.4%	265 271	65.7%	103 047	76.2%	(47.4%)
Employee related costs	99 805	95 785	26 405	26.5%	27 499	27.6%	27 606	28.8%	27 596	28.8%	109 106	113.9%	26 129	105.4%	5.6%
Remuneration of councillors	9 900	10 726	3 085	31.2%	3 113	31.4%	3 102	28.9%	3 726	34.7%	13 027	121.4%	3 032	105.3%	22.9%
Debt impairment	16 359	16 359	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	73 058	73 058	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	929	729	-	-	201	21.6%	236	32.3%	24	3.3%	460	63.1%	-	-	(100.0%)
Bulk purchases	80 924	82 374	13 535	16.7%	24 050	29.7%	10 761	13.1%	2 741	3.3%	51 087	62.0%	33 724	106.8%	(91.9%)
Other Materials	26 432	18 195	2 615	9.9%	3 438	13.0%	4 430	24.3%	2 390	13.1%	12 873	70.7%	7 885	87.0%	(69.7%)
Contracted services	25 753	23 953	5 250	20.4%	7 552	29.3%	5 971	24.9%	2 038	8.5%	20 812	86.9%	13 857	116.8%	(85.3%)
Transfers and grants	12 872	12 872	1 254	9.7%	2 059	16.0%	2 893	22.5%	1 272	9.9%	7 478	58.1%	1 991	81.5%	(36.1%)
Other expenditure	69 605	69 903	11 311	16.2%	11 612	16.7%	13 128	18.8%	14 379	20.6%	50 429	72.1%	16 431	75.4%	(12.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 025)	(73 029)	24 917		18 018		(16 583)		(4 815)		21 538		(65 495)		
Transfers recognised - capital	77 765	81 376	-	-	31 667	40.7%	-	-	-	-	31 667	38.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 740	8 347	24 917		49 685		(16 583)		(4 815)		53 205		(65 495)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 740	8 347	24 917		49 685		(16 583)		(4 815)		53 205		(65 495)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 740	8 347	24 917		49 685		(16 583)		(4 815)		53 205		(65 495)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 740	8 347	24 917		49 685		(16 583)		(4 815)		53 205		(65 495)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	92 260	99 572	15 242	16.5%	21 351	23.1%	15 489	15.6%	48 912	49.1%	100 995	101.4%	57 263	77.4%	(14.6%)
National Government	77 765	81 376	13 334	17.1%	21 095	27.1%	14 271	17.5%	48 762	59.9%	97 463	119.8%	56 640	102.4%	(13.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 765	81 376	13 334	17.1%	21 095	27.1%	14 271	17.5%	48 762	59.9%	97 463	119.8%	56 640	81.6%	(13.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 495	18 195	1 908	13.2%	257	1.8%	1 218	6.7%	150	.8%	3 532	19.4%	623	25.2%	(75.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	92 260	99 572	15 242	16.5%	21 351	23.1%	15 489	15.6%	48 912	49.1%	100 995	101.4%	57 263	77.4%	(14.6%)
Governance and Administration	2 957	4 768	804	27.2%	257	8.7%	1 188	24.9%	150	3.1%	2 398	50.3%	221	126.6%	(32.0%)
Executive & Council	-	-	167	-	-	-	-	-	-	-	167	-	27	-	(100.0%)
Budget & Treasury Office	1 757	3 063	282	16.0%	-	-	61	2.0%	122	4.0%	466	15.2%	117	-	4.6%
Corporate Services	1 200	1 705	355	29.6%	257	21.4%	1 127	66.1%	28	1.6%	1 766	103.6%	77	75.2%	(64.0%)
Community and Public Safety	1 823	500	-	-	-	-	-	-	-	-	-	-	302	66.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Sport And Recreation	223	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 600	500	-	-	-	-	-	-	-	-	-	-	287	63.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 424	20 437	10 210	34.7%	4 054	13.8%	1 832	9.0%	680	3.3%	16 777	82.1%	26 345	99.2%	(97.4%)
Planning and Development	1 280	-	211	16.5%	-	-	-	-	-	-	211	-	20	-	(100.0%)
Road Transport	28 144	20 437	9 999	35.5%	4 054	14.4%	1 832	9.0%	680	3.3%	16 566	81.1%	26 325	99.1%	(97.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 596	73 686	4 213	7.3%	17 040	29.6%	12 469	16.9%	48 083	65.3%	81 805	111.0%	30 369	66.5%	58.3%
Electricity	7 475	8 732	833	11.1%	467	6.2%	25	.3%	-	-	1 326	15.2%	1 806	127.3%	(100.0%)
Water	37 663	35 237	3 380	9.0%	9 598	25.5%	9 867	28.0%	44 937	127.5%	67 782	192.4%	14 585	60.7%	208.1%
Waste Water Management	12 258	29 717	-	-	6 975	56.9%	2 554	8.6%	3 145	10.6%	12 675	42.7%	13 979	70.8%	(77.5%)
Waste Management	200	-	-	-	-	-	22	-	-	-	22	-	-	-	-
Other	460	180	15	3.2%	-	-	-	-	-	-	15	8.1%	26	-	(100.0%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	367 558	352 602	88 372	24.0%	132 473	36.0%	77 340	21.9%	32 682	9.3%	330 867	93.8%	36 394	91.4%	(10.2%)
Property rates, penalties and collection charges	21 957	25 131	7 502	34.2%	10 902	49.7%	9 475	37.7%	6 308	25.1%	34 187	136.0%	3 531	104.4%	78.7%
Service charges	93 825	78 351	17 888	19.1%	40 604	43.3%	28 937	36.9%	17 939	22.9%	105 368	134.5%	26 242	119.2%	(31.6%)
Other revenue	38 459	32 876	7 725	20.1%	(53)	(.1%)	9 156	27.9%	6 573	20.0%	23 402	71.2%	4 333	67.3%	51.7%
Government - operating	132 752	132 902	54 101	40.8%	43 339	32.6%	967	.7%	17	-	98 424	74.1%	155	97.6%	(89.1%)
Government - capital	77 765	77 765	-	-	34 967	45.0%	25 832	33.2%	-	-	60 799	78.2%	-	67.5%	-
Interest	2 800	5 577	1 155	41.3%	2 714	96.9%	2 973	53.3%	1 845	33.1%	8 687	155.8%	2 134	98.1%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(321 230)	(309 748)	(63 354)	19.7%	(79 524)	24.8%	(68 127)	22.0%	(36 301)	11.7%	(247 305)	79.8%	(103 047)	105.6%	(64.8%)
Suppliers and employees	(307 429)	(296 148)	(62 100)	20.2%	(77 264)	25.1%	(64 998)	21.9%	(35 247)	11.9%	(239 610)	80.9%	(101 056)	106.6%	(65.1%)
Finance charges	(929)	(729)	-	-	(201)	21.6%	(236)	32.3%	(12)	1.6%	(448)	61.5%	-	-	(100.0%)
Transfers and grants	(12 872)	(12 872)	(1 254)	9.7%	(2 059)	16.0%	(2 893)	22.5%	(1 042)	8.1%	(7 247)	56.3%	(1 991)	81.5%	(47.7%)
Net Cash from/(used) Operating Activities	46 328	42 854	25 018	54.0%	52 949	114.3%	9 213	21.5%	(3 618)	(8.4%)	83 562	195.0%	(66 653)	38.8%	(94.6%)
Cash Flow from Investing Activities															
Receipts	2 810	72	-	-	36	1.3%	36	50.7%	177	245.7%	249	346.4%	1 158	50.5%	(84.7%)
Proceeds on disposal of PPE	2 810	72	-	-	36	1.3%	36	50.7%	177	245.7%	249	346.4%	1 158	50.5%	(84.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 622)	(94 135)	(15 242)	17.2%	(21 351)	24.1%	(15 489)	16.5%	(33 810)	35.9%	(85 892)	91.2%	(50 237)	93.0%	(32.7%)
Capital assets	(88 622)	(94 135)	(15 242)	17.2%	(21 351)	24.1%	(15 489)	16.5%	(33 810)	35.9%	(85 892)	91.2%	(50 237)	93.0%	(32.7%)
Net Cash from/(used) Investing Activities	(85 812)	(94 063)	(15 242)	17.8%	(21 315)	24.8%	(15 453)	16.4%	(33 633)	35.8%	(85 643)	91.0%	(49 080)	94.2%	(31.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 484)	(51 709)	9 777	(24.8%)	31 634	(80.1%)	(6 240)	12.1%	(37 252)	72.0%	(2 081)	4.0%	(115 733)	277.0%	(67.8%)
Cash/cash equivalents at the year begin:	42 697	37 363	3 017	7.1%	12 794	30.0%	44 428	118.9%	38 188	102.2%	3 017	8.1%	53 753	1.6%	(29.0%)
Cash/cash equivalents at the year end:	3 213	(14 347)	12 794	398.3%	44 428	1 382.9%	38 188	(266.2%)	936	(6.5%)	936	(6.5%)	(61 980)	(133.6%)	(101.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	555	2.8%	566	2.8%	445	2.2%	18 486	92.2%	20 051	12.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 738	53.3%	1 021	31.3%	117	3.6%	384	11.8%	3 260	2.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 325	6.3%	1 963	5.3%	1 503	4.1%	31 209	84.3%	36 999	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	454	2.9%	416	2.6%	353	2.2%	14 620	92.3%	15 843	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	618	2.3%	580	2.1%	535	2.0%	25 679	93.7%	27 412	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	3.7%	40	2.8%	37	2.6%	1 317	90.9%	1 448	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	848	7.6%	850	7.6%	862	7.7%	8 636	77.1%	11 196	7.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 952	4.8%	1 576	3.9%	1 672	4.1%	35 634	87.3%	40 834	26.0%	-	-	-	-
Total By Income Source	8 543	5.4%	7 013	4.5%	5 524	3.5%	135 964	86.6%	157 043	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	568	18.5%	467	15.2%	355	11.5%	1 686	54.8%	3 076	2.0%	-	-	-	-
Commercial	2 606	18.1%	1 627	11.3%	978	6.8%	9 189	63.8%	14 399	9.2%	-	-	-	-
Households	4 295	3.7%	3 895	3.4%	3 337	2.9%	104 155	90.0%	115 682	73.7%	-	-	-	-
Other	1 074	4.5%	1 024	4.3%	855	3.6%	20 933	87.6%	23 886	15.2%	-	-	-	-
Total By Customer Group	8 543	5.4%	7 013	4.5%	5 524	3.5%	135 964	86.6%	157 043	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 691	9.3%	6 239	8.7%	6 300	8.8%	52 534	73.2%	71 764	79.3%
Bulk Water	652	5.8%	-	-	-	-	10 579	94.2%	11 232	12.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 378	100.0%	-	-	-	-	-	-	4 378	4.8%
Auditor-General	-	-	-	-	220	100.0%	-	-	220	.2%
Other	2 906	100.0%	-	-	-	-	-	-	2 906	3.2%
Total	14 628	16.2%	6 239	6.9%	6 521	7.2%	63 113	69.7%	90 501	100.0%

Contact Details

Municipal Manager	Mr Absy mahlangu	017 826 8101
Financial Manager	Mr Steven Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	235 687	223 425	27 667	11.7%	75 149	31.9%	90 532	40.5%	55 160	24.7%	248 508	111.2%	37 546	104.4%	46.9%
Property rates	33 000	33 265	13 205	40.0%	4 450	13.5%	5 279	15.9%	7 226	21.7%	30 160	90.7%	5 670	104.6%	27.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 487	40 391	6 570	13.5%	11 124	22.9%	12 953	32.1%	12 589	31.2%	43 237	107.0%	10 697	103.3%	17.7%
Service charges - water revenue	14 776	14 816	3 856	26.1%	10 664	72.2%	11 129	75.1%	6 749	45.6%	32 398	218.7%	3 855	130.8%	75.1%
Service charges - sanitation revenue	11 742	11 742	1 981	16.9%	2 975	25.3%	3 011	25.6%	3 011	25.6%	10 978	93.5%	2 767	100.9%	8.8%
Service charges - refuse revenue	8 025	8 027	1 149	14.3%	1 743	21.7%	1 772	22.1%	1 774	22.1%	6 437	80.2%	2 753	147.6%	(35.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	472	162	3	.6%	6	1.3%	7	4.2%	4	2.3%	20	12.1%	14	9.3%	(74.3%)
Interest earned - external investments	1 605	2 305	256	15.9%	886	55.2%	996	43.2%	16 429	712.7%	18 567	805.5%	(177)	62.0%	(9 360.3%)
Interest earned - outstanding debtors	13 846	8 561	-	-	4 521	32.7%	4 945	57.8%	3 454	40.3%	12 920	150.9%	2 883	102.2%	19.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	176	176	14	7.7%	74	41.8%	13	7.6%	21	11.7%	121	68.8%	20	93.3%	.2%
Licences and permits	0	-	-	-	1 443	629 939.7%	534	-	240	-	2 217	-	-	283.3%	(100.0%)
Agency services	6 422	7 653	(307)	(4.8%)	10	.2%	601	7.8%	36	.5%	340	4.4%	754	129.1%	(95.2%)
Transfers recognised - operational	95 305	95 626	819	.9%	36 530	38.3%	47 506	49.7%	3 498	3.7%	88 353	92.4%	8 039	97.8%	(56.5%)
Other own revenue	1 830	701	117	6.4%	723	39.5%	1 781	254.0%	95	13.5%	2 716	387.3%	270	62.8%	(65.0%)
Gains on disposal of PPE	-	-	4	-	-	-	5	-	36	-	45	-	-	-	(100.0%)
Operating Expenditure	335 061	261 575	24 938	7.4%	53 153	15.9%	44 169	16.9%	50 132	19.2%	172 393	65.9%	43 343	49.1%	15.7%
Employee related costs	79 317	76 364	11 538	14.5%	17 435	22.0%	17 566	23.0%	12 780	16.7%	59 320	77.7%	16 332	92.0%	(21.8%)
Remuneration of councillors	6 950	6 950	861	12.4%	1 130	16.3%	1 523	21.9%	2 094	30.1%	5 608	80.7%	1 629	96.6%	28.6%
Debt impairment	44 330	44 020	-	-	13 029	29.4%	316	.7%	8 957	20.3%	22 302	50.7%	39	4.6%	22 780.3%
Depreciation and asset impairment	106 920	28 770	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	828	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	38 412	36 412	5 148	13.4%	9 145	23.8%	8 603	23.6%	8 987	24.7%	31 883	87.6%	9 696	62.7%	(7.3%)
Other Materials	9 937	14 025	1 642	16.5%	1 408	14.2%	807	5.8%	-	-	3 857	27.5%	-	-	-
Contracted services	7 657	6 719	472	6.2%	2 219	29.0%	1 264	18.8%	1 473	21.9%	5 428	80.8%	1 133	52.3%	29.9%
Transfers and grants	3 331	8 731	442	13.3%	923	27.7%	1 160	13.3%	2 740	31.4%	5 266	60.3%	2 048	38.0%	33.8%
Other expenditure	37 379	39 585	4 834	12.9%	7 864	21.0%	12 930	32.7%	13 057	33.0%	38 685	97.7%	12 465	95.1%	4.7%
Loss on disposal of PPE	-	-	-	-	-	-	0	-	44	-	44	-	-	-	(100.0%)
Surplus/(Deficit)	(99 374)	(38 150)	2 729		21 996		46 363		5 028		76 116		(5 797)		
Transfers recognised - capital	28 220	-	-	-	-	-	4 438	-	-	-	4 438	-	2 234	68.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(70 654)	(38 150)	2 729		21 996		50 801		5 028		80 554		(3 563)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(70 654)	(38 150)	2 729		21 996		50 801		5 028		80 554		(3 563)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(70 654)	(38 150)	2 729		21 996		50 801		5 028		80 554		(3 563)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(70 654)	(38 150)	2 729		21 996		50 801		5 028		80 554		(3 563)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	28 720	31 576	52	.2%	1 775	6.2%	15 746	49.9%	6 825	21.6%	24 399	77.3%	12 142	81.0%	(43.8%)
National Government	28 220	30 984	52	.2%	1 775	6.3%	15 746	50.8%	6 825	22.0%	24 399	78.7%	12 142	81.0%	(43.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 220	30 984	52	.2%	1 775	6.3%	15 746	50.8%	6 825	22.0%	24 399	78.7%	12 142	81.0%	(43.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	591	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 720	31 576	52	.2%	1 775	6.2%	15 746	49.9%	6 825	21.6%	24 399	77.3%	12 142	81.0%	(43.8%)
Governance and Administration	500	991	-	-	-	-	-	-	365	36.8%	365	36.8%	-	-	(100.0%)
Executive & Council	500	591	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	400	-	-	-	-	-	-	365	91.3%	365	91.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 495	1 262	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 495	1 262	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 525	29 323	52	.3%	1 775	9.1%	15 746	53.7%	6 460	22.0%	24 034	82.0%	12 142	86.3%	(46.8%)
Electricity	4 300	3 000	52	1.2%	1 775	41.3%	241	8.0%	180	6.0%	2 249	75.0%	692	74.7%	(74.0%)
Water	5 750	7 953	-	-	-	-	3 622	45.5%	1 307	16.4%	4 928	62.0%	3 152	75.7%	(58.6%)
Waste Water Management	9 475	18 369	-	-	-	-	11 883	64.7%	4 974	27.1%	16 857	91.8%	8 298	99.7%	(40.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	197 382	205 947	59 297	30.0%	30 522	15.5%	81 445	39.5%	31 352	15.2%	202 615	98.4%	29 962	132.3%	4.6%
Property rates, penalties and collection charges	18 150	15 967	1 751	9.6%	4 730	26.1%	5 182	32.5%	4 069	25.5%	15 732	98.5%	4 823	192.0%	(15.6%)
Service charges	31 356	48 906	9 170	29.2%	7 932	25.3%	12 233	25.0%	12 978	26.5%	42 313	86.5%	15 650	254.6%	(17.1%)
Other revenue	8 900	11 684	1 179	13.3%	2 380	26.7%	1 423	12.2%	432	3.7%	5 413	46.3%	457	108.5%	(5.5%)
Government - operating	95 305	95 626	38 771	40.7%	1 066	1.1%	48 013	50.2%	-	-	87 850	91.9%	6 890	93.7%	(100.0%)
Government - capital	28 220	30 984	8 170	29.0%	13 054	46.3%	11 854	38.3%	-	-	33 078	106.8%	-	104.3%	-
Interest	15 451	2 779	256	1.7%	1 361	8.8%	2 740	98.6%	13 873	499.2%	18 230	655.9%	2 143	145.7%	547.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183 811)	(183 487)	(38 106)	20.7%	(40 040)	21.8%	(43 854)	23.9%	(41 176)	22.4%	(163 176)	88.9%	(43 370)	85.4%	(5.1%)
Suppliers and employees	(179 652)	(178 087)	(38 097)	21.2%	(39 117)	21.8%	(42 694)	24.0%	(38 465)	21.6%	(158 373)	88.9%	(41 438)	91.6%	(7.2%)
Finance charges	(828)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 331)	(5 400)	(8)	.2%	(923)	27.7%	(1 160)	21.5%	(2 711)	50.2%	(4 803)	88.9%	(1 932)	34.4%	40.3%
Net Cash from/(used) Operating Activities	13 571	22 460	21 191	156.2%	(9 518)	(70.1%)	37 591	167.4%	(9 824)	(43.7%)	39 440	175.6%	(13 408)	(749.2%)	(26.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 459)	(29 823)	(591)	2.2%	(197)	.7%	(15 840)	53.1%	(6 460)	21.7%	(23 089)	77.4%	(12 283)	109.5%	(47.4%)
Capital assets	(27 459)	(29 823)	(591)	2.2%	(197)	.7%	(15 840)	53.1%	(6 460)	21.7%	(23 089)	77.4%	(12 283)	109.5%	(47.4%)
Net Cash from/(used) Investing Activities	(27 459)	(29 823)	(591)	2.2%	(197)	.7%	(15 840)	53.1%	(6 460)	21.7%	(23 089)	77.4%	(12 283)	109.5%	(47.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 888)	(7 363)	20 600	(148.3%)	(9 715)	70.0%	21 751	(295.4%)	(16 285)	221.2%	16 350	(222.1%)	(25 690)	(124.0%)	(36.6%)
Cash/cash equivalents at the year begin:	30 747	-	46 599	151.6%	67 199	218.6%	57 484	-	79 234	-	46 599	-	80 897	17.5%	(2.1%)
Cash/cash equivalents at the year end:	16 859	(7 363)	67 199	398.6%	57 484	341.0%	79 234	(1 076.1%)	62 950	(854.9%)	62 950	(854.9%)	55 207	906.6%	14.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 862	3.1%	2 960	4.9%	1 383	2.3%	53 869	89.7%	60 075	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 332	12.4%	832	7.7%	408	3.8%	8 170	76.1%	10 741	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 249	3.7%	1 339	3.9%	1 878	5.5%	29 659	86.9%	34 125	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	885	2.9%	746	2.5%	669	2.2%	27 951	92.4%	30 250	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	523	3.4%	443	2.8%	396	2.5%	14 208	91.3%	15 570	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 714	3.1%	1 687	3.1%	1 599	2.9%	49 952	90.9%	54 953	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	644	2.0%	1 184	3.7%	(1 024)	(3.2%)	31 326	97.5%	32 130	13.5%	-	-	-	-
Total By Income Source	8 209	3.5%	9 192	3.9%	5 309	2.2%	215 134	90.5%	237 845	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	397	8.8%	669	14.8%	232	5.1%	3 233	71.4%	4 531	1.9%	-	-	-	-
Commercial	202	1.6%	360	2.8%	736	5.7%	11 505	89.9%	12 803	5.4%	-	-	-	-
Households	6 933	3.5%	7 627	3.8%	3 765	1.9%	180 844	90.8%	199 169	83.7%	-	-	-	-
Other	677	3.2%	536	2.5%	577	2.7%	19 552	91.6%	21 342	9.0%	-	-	-	-
Total By Customer Group	8 209	3.5%	9 192	3.9%	5 309	2.2%	215 134	90.5%	237 845	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 633	88.2%	-	-	0	-	219	11.8%	1 852	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 633	88.2%	-	-	0	-	219	11.8%	1 852	100.0%

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr ZT Shongwe	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	490 216	490 216	131 391	26.8%	69 131	14.1%	106 438	21.7%	133 071	27.1%	440 031	89.8%	77 926	72.0%	70.8%
Property rates	52 600	52 600	13 117	24.9%	9 047	17.2%	12 646	24.0%	13 111	24.9%	47 921	91.1%	6 170	56.9%	112.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	227 984	227 984	50 545	22.2%	36 179	15.9%	44 250	19.4%	65 975	28.9%	196 949	86.4%	26 463	64.1%	149.3%
Service charges - water revenue	40 978	40 978	9 313	22.7%	4 819	11.8%	11 417	27.9%	10 738	26.2%	36 287	88.6%	1 726	56.0%	522.3%
Service charges - sanitation revenue	24 730	24 730	5 022	20.3%	1 755	7.1%	5 674	22.9%	6 480	26.2%	18 931	76.6%	3 817	74.8%	69.8%
Service charges - refuse revenue	13 861	13 861	3 646	26.3%	2 287	16.5%	3 368	24.3%	4 466	32.2%	13 767	99.3%	810	56.1%	451.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	25	-	(100.0%)
Rental of facilities and equipment	595	595	135	22.7%	189	31.9%	417	70.1%	150	25.2%	891	149.9%	299	142.9%	(49.8%)
Interest earned - external investments	255	255	13	5.0%	52	20.3%	-	-	22	8.7%	87	34.0%	26	302.7%	(14.6%)
Interest earned - outstanding debtors	18 200	18 200	6 017	33.1%	3 844	21.1%	6 554	36.0%	6 236	34.3%	22 651	124.5%	3 249	78.2%	91.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 907	2 907	109	3.8%	27	.9%	151	5.2%	189	6.5%	477	16.4%	13	9.9%	1 379.9%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	14 740	-	(100.0%)
Agency services	16 331	16 331	7 691	47.1%	10 517	64.4%	21 565	132.0%	2 212	13.5%	41 986	257.1%	-	-	(100.0%)
Transfers recognised - operational	90 235	90 235	35 258	39.1%	-	-	-	-	23 031	25.5%	58 289	64.6%	20 357	96.9%	13.1%
Other own revenue	1 540	1 540	525	34.1%	413	26.9%	398	25.8%	460	29.9%	1 796	116.6%	232	93.3%	98.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	683 050	683 050	77 560	11.4%	70 401	10.3%	103 887	15.2%	117 731	17.2%	369 580	54.1%	53 024	40.5%	122.0%
Employee related costs	127 068	127 068	31 068	24.4%	21 171	16.7%	27 351	21.5%	31 940	25.1%	111 529	87.8%	19 809	78.2%	61.2%
Remuneration of councillors	10 503	10 503	2 563	24.4%	1 668	15.9%	2 336	22.2%	3 887	37.0%	10 454	99.5%	1 906	84.8%	103.9%
Debt impairment	90 818	90 818	74	.1%	10	-	-	-	-	-	85	.1%	27	.1%	(100.0%)
Depreciation and asset impairment	139 196	139 196	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	764	764	-	-	-	-	-	-	-	-	-	-	18	72.5%	(100.0%)
Bulk purchases	213 085	213 085	25 048	11.8%	33 293	15.6%	53 302	25.0%	60 038	28.2%	171 681	80.6%	13 887	52.3%	332.3%
Other Materials	5 089	5 089	869	17.1%	821	16.1%	1 270	24.9%	2 088	41.0%	5 047	99.2%	1 196	103.8%	74.7%
Contracted services	26 340	26 340	6 866	26.1%	4 603	17.5%	6 503	24.7%	8 687	33.0%	26 658	101.2%	4 993	68.6%	74.0%
Transfers and grants	11 393	11 393	428	3.8%	151	1.3%	137	1.2%	-	-	715	6.3%	1 720	52.9%	(100.0%)
Other expenditure	58 793	58 793	10 644	18.1%	8 685	14.8%	12 990	22.1%	11 091	18.9%	43 411	73.8%	9 468	66.3%	17.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(192 834)	(192 834)	53 831		(1 270)		2 550		15 340		70 451		24 902		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	34 784	34 784	4 468	12.8%	13 262	38.1%	7 837	22.5%	23 547	67.7%	49 115	141.2%	25 980	82.2%	(9.4%)
National Government	33 484	33 484	3 700	11.1%	13 076	39.0%	7 583	22.6%	18 555	55.4%	42 914	128.2%	25 980	82.6%	(28.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 484	33 484	3 700	11.1%	13 076	39.0%	7 583	22.6%	18 555	55.4%	42 914	128.2%	25 980	82.6%	(28.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	1 300	768	59.1%	186	14.3%	254	19.6%	4 992	384.0%	6 201	477.0%	-	66.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 784	34 784	4 468	12.8%	13 262	38.1%	7 837	22.5%	23 547	67.7%	49 115	141.2%	25 980	82.2%	(9.4%)
Governance and Administration	1 300	1 300	768	59.1%	186	14.3%	254	19.6%	2 800	215.4%	4 009	308.4%	-	21.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	66	-	66	-	-	-	(100.0%)
Budget & Treasury Office	1 300	1 300	768	59.1%	186	14.3%	254	19.6%	2 733	210.3%	3 942	303.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	462	-	-	-	54	-	109	-	625	-	1 937	98.9%	(94.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	1 819	96.0%	(100.0%)
Sport And Recreation	-	-	462	-	-	-	54	-	109	-	625	-	117	106.7%	(7.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	527	-	-	-	257	-	-	-	784	-	3 442	73.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	527	-	-	-	257	-	-	-	784	-	3 442	73.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 484	33 484	2 711	8.1%	13 076	39.0%	7 272	21.7%	20 638	61.6%	43 697	130.5%	20 601	79.8%	.2%
Electricity	-	-	-	-	99	-	-	-	3 692	-	3 791	-	150	28.6%	2 365.8%
Water	22 294	22 294	865	3.9%	1 025	4.6%	2 478	11.1%	9 694	43.5%	14 062	63.1%	5 778	83.6%	67.8%
Waste Water Management	11 190	11 190	1 432	12.8%	11 952	106.8%	4 795	42.8%	7 252	64.8%	25 431	227.3%	14 673	80.8%	(50.6%)
Waste Management	-	-	414	-	-	-	-	-	-	-	414	-	-	105.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	392 709	392 709	159 978	40.7%	146 444	37.3%	140 892	35.9%	213 627	54.4%	660 940	168.3%	107 167	124.1%	99.3%
Property rates, penalties and collection charges	32 022	32 022	5 510	17.2%	6 917	21.6%	10 521	32.9%	9 679	30.2%	32 627	101.9%	6 421	94.3%	50.7%
Service charges	244 224	244 224	45 320	18.6%	56 007	22.9%	54 138	22.2%	69 735	28.6%	225 200	92.2%	52 929	107.5%	31.8%
Other revenue	22 338	22 338	63 836	285.8%	32 589	145.9%	48 249	216.0%	109 917	492.1%	254 592	1 139.7%	46 280	508.4%	137.5%
Government - operating	89 270	89 270	36 192	40.5%	28 345	31.8%	-	-	23 031	25.8%	87 568	98.1%	-	96.9%	(100.0%)
Government - capital	-	-	8 393	-	21 357	-	26 934	-	-	-	56 684	-	-	68.8%	-
Interest	4 856	4 856	727	15.0%	1 229	25.3%	1 049	21.6%	1 265	26.1%	4 270	87.9%	1 537	28.5%	(17.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(446 847)	(446 847)	(166 187)	37.2%	(108 361)	24.3%	(142 086)	31.8%	(178 225)	39.9%	(594 859)	133.1%	(97 525)	105.9%	82.7%
Suppliers and employees	(237 297)	(237 297)	(166 176)	70.0%	(108 210)	45.6%	(141 836)	59.8%	(178 225)	75.1%	(594 448)	250.5%	(97 173)	106.7%	83.4%
Finance charges	(204 845)	(204 845)	-	-	-	-	-	-	-	-	-	-	(161)	17.8%	(100.0%)
Transfers and grants	(4 705)	(4 705)	(10)	.2%	(151)	3.2%	(250)	5.3%	-	-	(411)	8.7%	(191)	16.7%	(100.0%)
Net Cash from/(used) Operating Activities	(54 138)	(54 138)	(6 209)	11.5%	38 083	(70.3%)	(1 195)	2.2%	35 402	(65.4%)	66 081	(122.1%)	9 642	(244.2%)	267.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(23 127)	-	(49 206)	-	(25 142)	75.8%	(8.0%)
Capital assets	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(23 127)	-	(49 206)	-	(25 142)	75.8%	(8.0%)
Net Cash from/(used) Investing Activities	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(23 127)	-	(49 206)	-	(25 142)	75.8%	(8.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	68.4%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	68.4%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	68.4%	-
Net Increase/(Decrease) in cash held	(54 138)	(54 138)	(10 677)	19.7%	24 310	(44.9%)	(9 032)	16.7%	12 275	(22.7%)	16 876	(31.2%)	(15 501)	11.4%	(179.2%)
Cash/cash equivalents at the year begin:	-	-	32 280	-	21 603	-	45 913	-	36 881	-	32 280	-	30 978	-	19.1%
Cash/cash equivalents at the year end:	(54 138)	(54 138)	21 603	(39.9%)	45 913	(84.8%)	36 881	(68.1%)	49 156	(90.8%)	49 156	(90.8%)	15 477	(15.6%)	217.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 868	3.3%	2 862	3.3%	2 165	2.5%	79 545	91.0%	87 440	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 944	29.3%	3 499	7.9%	1 723	3.9%	25 957	58.8%	44 124	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 022	4.1%	2 986	3.0%	2 642	2.7%	88 755	90.2%	98 405	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 017	4.0%	1 348	2.7%	1 158	2.3%	46 342	91.1%	50 865	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 158	3.4%	945	2.8%	858	2.5%	31 234	91.3%	34 196	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 305	2.3%	2 281	2.3%	2 204	2.2%	94 340	93.3%	101 130	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 532	5.2%	1 266	2.6%	342	.7%	44 606	91.5%	48 746	10.5%	-	-	-	-
Total By Income Source	27 846	6.0%	15 187	3.3%	11 092	2.4%	410 781	88.4%	464 906	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 000	17.8%	450	8.0%	(128)	(2.3%)	4 300	76.5%	5 622	1.2%	-	-	-	-
Commercial	14 427	21.8%	3 211	4.8%	1 704	2.6%	46 900	70.8%	66 242	14.2%	-	-	-	-
Households	10 258	2.9%	9 673	2.7%	7 964	2.2%	331 322	92.2%	359 217	77.3%	-	-	-	-
Other	2 161	6.4%	1 853	5.5%	1 552	4.6%	28 259	83.5%	33 824	7.3%	-	-	-	-
Total By Customer Group	27 846	6.0%	15 187	3.3%	11 092	2.4%	410 781	88.4%	464 906	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	16 665	7.8%	18 354	8.6%	178 972	83.6%	213 991	54.3%
Bulk Water	-	-	-	-	-	-	89 633	100.0%	89 633	22.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 254	4.7%	7 721	8.5%	2 128	2.3%	76 534	84.4%	90 636	23.0%
Total	4 254	1.1%	24 386	6.2%	20 482	5.2%	345 138	87.5%	394 260	100.0%

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr K Duba (acting)	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	149 065	156 852	44 946	30.2%	41 295	27.7%	39 008	24.9%	40 309	25.7%	165 558	105.5%	24 829	102.2%	62.3%
Property rates	14 919	9 264	2 361	15.8%	2 255	15.1%	1 576	17.0%	1 547	16.7%	7 739	83.5%	3 763	110.7%	(58.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	787	-	787	-	1 575	-	-	-	(100.0%)
Service charges - electricity revenue	36 731	39 460	8 736	23.8%	9 725	26.5%	9 621	24.4%	8 770	22.2%	36 852	93.4%	8 326	98.9%	5.3%
Service charges - water revenue	14 868	13 200	2 976	20.0%	3 577	24.1%	3 461	26.2%	3 340	25.3%	13 354	101.2%	2 630	122.3%	27.0%
Service charges - sanitation revenue	12 744	12 613	3 193	25.1%	3 110	24.4%	3 098	24.6%	3 038	24.1%	12 439	98.6%	3 313	109.7%	(8.3%)
Service charges - refuse revenue	4 855	5 041	1 257	25.9%	1 260	26.0%	1 271	25.2%	1 278	25.3%	5 065	100.5%	(2 237)	190.6%	(157.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	850	-	(100.0%)
Rental of facilities and equipment	221	203	48	21.7%	56	25.3%	49	24.2%	48	23.8%	201	99.2%	36	81.4%	32.6%
Interest earned - external investments	309	500	126	40.7%	-	-	-	-	-	-	126	25.1%	140	205.1%	(100.0%)
Interest earned - outstanding debtors	5 522	15 700	3 845	69.6%	3 964	71.8%	4 168	26.5%	4 132	26.3%	16 109	102.6%	3 883	171.6%	6.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	234	1 012	104	44.6%	9	4.0%	20	2.0%	22	2.2%	156	15.4%	30	77.7%	(24.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	586	-	(100.0%)
Agency services	2 762	3 173	944	34.2%	692	25.0%	819	25.8%	880	27.7%	3 334	105.1%	-	32.4%	(100.0%)
Transfers recognised - operational	52 787	54 987	21 037	39.9%	16 015	30.3%	13 612	24.8%	15 815	28.8%	66 479	120.9%	400	67.5%	3 853.8%
Other own revenue	3 113	1 701	320	10.3%	633	20.3%	525	30.9%	651	38.3%	2 129	125.2%	3 108	162.5%	(79.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	194 111	207 302	31 608	16.3%	30 829	15.9%	40 934	19.7%	45 367	21.9%	148 738	71.7%	34 097	53.1%	33.1%
Employee related costs	48 009	47 158	11 007	22.9%	10 772	22.4%	11 050	23.4%	11 161	23.7%	43 990	93.3%	13 887	100.6%	(19.6%)
Remuneration of councillors	5 527	5 569	1 192	21.6%	1 219	22.1%	1 412	25.4%	1 021	18.3%	4 845	87.0%	1 123	50.4%	(9.1%)
Debt impairment	22 654	35 809	-	-	-	-	-	-	15 974	44.6%	15 974	44.6%	-	-	(100.0%)
Depreciation and asset impairment	36 091	36 091	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	478	330	-	-	-	-	-	-	-	-	-	-	-	82.3%	-
Bulk purchases	44 560	43 060	12 349	27.7%	8 643	19.4%	8 273	19.2%	7 507	17.4%	36 773	85.4%	2 955	45.9%	154.1%
Other Materials	-	4 483	182	-	-	-	406	9.1%	406	9.1%	994	22.2%	40	-	923.4%
Contracted services	6 334	6 544	656	10.4%	868	13.7%	424	6.5%	458	7.0%	2 406	36.8%	1 674	70.3%	(72.7%)
Transfers and grants	-	-	403	-	135	-	12 800	-	1 286	-	14 623	-	399	24.9%	222.3%
Other expenditure	30 457	28 258	5 818	19.1%	9 191	30.2%	6 569	23.2%	7 554	26.7%	29 132	103.1%	14 019	121.2%	(46.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 045)	(50 450)	13 338		10 466		(1 926)		(5 058)		16 820		(9 268)		
Transfers recognised - capital	-	-	13 830	-	850	-	-	-	-	-	14 680	-	26 886	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 045)	(50 450)	27 168		11 316		(1 926)		(5 058)		31 500		17 618		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 045)	(50 450)	27 168		11 316		(1 926)		(5 058)		31 500		17 618		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 045)	(50 450)	27 168		11 316		(1 926)		(5 058)		31 500		17 618		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 045)	(50 450)	27 168		11 316		(1 926)		(5 058)		31 500		17 618		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	79 095	101 395	22 134	28.0%	8 564	10.8%	4 971	4.9%	4 512	4.4%	40 181	39.6%	3 188	17.2%	41.5%
National Government	19 485	39 385	8 454	43.4%	8 564	44.0%	4 971	12.6%	4 512	11.5%	26 501	67.3%	3 188	27.3%	41.5%
Provincial Government	34 610	34 610	13 680	39.5%	-	-	-	-	-	-	13 680	39.5%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 095	73 995	22 134	28.0%	8 564	10.8%	4 971	6.7%	4 512	6.1%	40 181	54.3%	3 188	17.4%	41.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	27 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 095	101 395	22 134	28.0%	8 564	10.8%	4 971	4.9%	4 512	4.4%	40 181	39.6%	3 188	17.2%	41.5%
Governance and Administration	-	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	7.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	14.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 610	64 690	16 322	26.1%	979	1.6%	821	1.3%	-	-	18 122	28.0%	3 061	31.6%	(100.0%)
Planning and Development	34 610	35 810	13 680	39.5%	-	-	-	-	-	-	13 680	38.2%	-	-	-
Road Transport	28 000	28 880	2 642	9.4%	979	3.5%	821	2.8%	-	-	4 442	15.4%	3 061	33.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 605	35 505	5 812	37.2%	7 586	48.6%	4 150	11.7%	4 512	12.7%	22 059	62.1%	127	17.8%	3 453.9%
Electricity	1 885	1 885	80	4.2%	101	5.4%	83	4.4%	345	18.3%	610	32.4%	24	38.6%	1 341.8%
Water	1 400	1 400	1 995	142.5%	423	30.2%	64	4.6%	-	-	2 482	177.3%	-	-	-
Waste Water Management	12 320	26 220	2 337	19.0%	4 173	33.9%	3 592	13.7%	4 166	15.9%	14 269	54.4%	-	5.6%	(100.0%)
Waste Management	-	6 000	1 400	-	2 888	-	409	6.8%	-	-	4 697	78.3%	103	92.9%	(100.0%)
Other	880	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	199 778	207 341	48 496	24.3%	44 289	22.2%	51 098	24.6%	17 850	8.6%	161 733	78.0%	16 823	104.9%	6.1%
Property rates, penalties and collection charges	7 907	4 632	1 107	14.0%	1 226	15.5%	836	18.1%	873	18.8%	4 042	87.3%	1 065	127.8%	(18.0%)
Service charges	46 638	39 908	11 370	24.4%	12 032	25.8%	11 889	29.8%	12 511	31.4%	47 803	119.8%	11 290	171.5%	10.8%
Other revenue	13 042	14 688	4 187	32.1%	5 951	45.6%	9 457	64.4%	3 941	26.8%	23 536	160.2%	4 160	280.7%	(5.3%)
Government - operating	52 787	48 618	25 037	47.4%	15 995	30.3%	13 598	28.0%	207	.4%	54 837	112.8%	-	93.7%	(100.0%)
Government - capital	79 095	98 995	6 580	8.3%	8 820	11.2%	15 085	15.2%	-	-	30 485	30.8%	-	43.5%	-
Interest	309	500	215	69.6%	266	85.9%	232	46.5%	318	63.5%	1 031	206.1%	308	249.1%	3.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 956)	(136 116)	(34 822)	25.8%	(42 132)	31.2%	(32 745)	24.1%	(18 264)	13.4%	(127 963)	94.0%	(24 700)	92.5%	(26.1%)
Suppliers and employees	(134 478)	(135 403)	(34 822)	25.9%	(42 132)	31.3%	(32 745)	24.2%	(18 264)	13.5%	(127 963)	94.5%	(24 664)	93.9%	(25.9%)
Finance charges	(478)	(713)	-	-	-	-	-	-	-	-	-	-	(36)	56.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 822	71 225	13 674	21.1%	2 157	3.3%	18 353	25.8%	(414)	(.6%)	33 770	47.4%	(7 877)	(1 364.9%)	(94.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(5 680)	5.6%	(42 717)	42.1%	(3 113)	23.9%	82.5%
Capital assets	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(5 680)	5.6%	(42 717)	42.1%	(3 113)	23.9%	82.5%
Net Cash from/(used) Investing Activities	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(5 680)	5.6%	(42 717)	42.1%	(3 113)	23.9%	82.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Net Increase/(Decrease) in cash held	(14 273)	(30 170)	(9 828)	68.9%	(6 408)	44.9%	13 382	(44.4%)	(6 094)	20.2%	(8 947)	29.7%	(10 987)	(10.3%)	(44.5%)
Cash/cash equivalents at the year begin:	(23 581)	19 951	19 319	(81.9%)	9 491	(40.2%)	3 084	15.5%	16 466	82.5%	19 319	96.8%	16 010	-	2.8%
Cash/cash equivalents at the year end:	(37 854)	(10 219)	9 491	(25.1%)	3 084	(8.1%)	16 466	(161.1%)	10 372	(101.5%)	10 372	(101.5%)	5 023	(16.1%)	106.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(35)	(.1%)	661	1.2%	629	1.2%	53 230	97.7%	54 486	19.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22	.1%	1 417	6.8%	671	3.2%	18 836	89.9%	20 946	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4	-	(1 409)	(4.5%)	583	1.9%	32 237	102.6%	31 415	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3	-	716	1.2%	695	1.2%	56 642	97.6%	58 058	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	405	1.2%	396	1.2%	32 394	97.6%	33 196	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	8	2.2%	8	2.2%	364	95.6%	380	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	1 325	5.1%	1 424	5.5%	23 217	89.4%	25 966	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(177)	(.3%)	195	.3%	365	.6%	56 090	99.3%	56 473	20.1%	-	-	-	-
Total By Income Source	(184)	(.1%)	3 319	1.2%	4 773	1.7%	273 011	97.2%	280 919	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	21	(51.8%)	43	(104.0%)	(105)	255.7%	(41)	-	-	-	-	-
Commercial	(8)	(.1%)	325	5.5%	395	6.6%	5 243	88.0%	5 955	2.1%	-	-	-	-
Households	(174)	(.1%)	3 075	1.1%	4 292	1.6%	267 379	97.4%	274 572	97.7%	-	-	-	-
Other	(2)	(.4%)	(101)	(23.4%)	43	9.9%	493	114.0%	433	.2%	-	-	-	-
Total By Customer Group	(184)	(.1%)	3 319	1.2%	4 773	1.7%	273 011	97.2%	280 919	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 094	41.8%	2 856	29.2%	2 837	29.0%	-	-	9 787	40.8%
Bulk Water	551	6.3%	148	1.7%	-	-	8 065	92.0%	8 764	36.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 352	61.6%	1 466	27.0%	487	8.9%	133	2.5%	5 438	22.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 997	33.3%	4 470	18.6%	3 324	13.9%	8 198	34.2%	23 989	100.0%

Contact Details

Municipal Manager	Mr DV Ngcobo	017 773 2031
Financial Manager	Alina Ngema	017 773 1329

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 592 998	1 546 477	392 290	24.6%	354 710	22.3%	330 732	21.4%	336 200	21.7%	1 413 933	91.4%	161 987	89.9%	107.5%
Property rates	219 808	165 000	45 236	20.6%	46 599	21.2%	33 535	20.3%	51 078	31.0%	176 448	106.9%	19 120	85.8%	167.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	483 238	497 888	107 409	22.2%	103 555	21.4%	98 339	19.8%	99 650	20.0%	408 953	82.1%	77 748	88.7%	28.2%
Service charges - water revenue	275 317	291 317	66 931	24.3%	66 417	24.1%	75 819	26.0%	65 193	22.4%	274 359	94.2%	34 623	81.6%	88.3%
Service charges - sanitation revenue	76 733	89 094	20 384	26.6%	20 262	26.4%	21 840	24.5%	21 844	24.5%	84 329	94.7%	7 369	89.3%	196.4%
Service charges - refuse revenue	95 437	105 617	26 081	27.3%	23 289	24.4%	23 352	22.1%	23 113	21.9%	95 836	90.7%	13 854	91.2%	66.8%
Service charges - other	17 500	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Rental of facilities and equipment	3 065	3 065	833	27.2%	(9 310)	(303.7%)	5 691	185.7%	683	22.3%	(2 103)	(68.6%)	(9 924)	(235.5%)	(106.9%)
Interest earned - external investments	1 581	37 667	646	40.9%	587	37.1%	529	1.4%	503	1.3%	2 265	6.0%	222	113.5%	127.1%
Interest earned - outstanding debtors	36 086	-	9 916	27.5%	7 374	20.4%	7 015	-	(4)	-	24 301	-	6 300	89.6%	(100.1%)
Dividends received	-	-	-	-	-	-	12	-	30	-	42	-	-	-	(100.0%)
Fines	7 378	25 000	1 049	14.2%	645	8.7%	(8 532)	(34.1%)	3 910	15.6%	(2 929)	(11.7%)	776	59.0%	403.8%
Licences and permits	5	5	-	-	-	-	-	-	-	-	-	-	0	27.6%	(100.0%)
Agency services	23 264	23 264	6 545	28.1%	16 272	69.9%	34 194	147.0%	4 894	21.0%	61 905	266.1%	4 478	98.3%	9.3%
Transfers recognised - operational	224 188	224 188	88 988	39.7%	63 728	28.4%	25 720	11.5%	52 429	23.4%	230 865	103.0%	226	112.6%	23 056.5%
Other own revenue	29 397	29 372	12 583	42.8%	7 311	24.9%	8 576	29.2%	5 261	17.9%	33 731	114.8%	6 614	187.0%	(20.5%)
Gains on disposal of PPE	100 000	55 000	5 690	5.7%	7 983	8.0%	4 642	8.4%	7 616	13.8%	25 930	47.1%	581	55.4%	1 210.2%
Operating Expenditure	1 833 009	1 539 115	340 389	18.6%	251 721	13.7%	402 779	26.2%	361 915	23.5%	1 356 804	88.2%	196 105	65.5%	84.6%
Employee related costs	361 709	364 532	91 065	25.2%	94 160	26.0%	96 324	26.4%	97 957	26.9%	379 505	104.1%	59 504	94.6%	64.6%
Remuneration of councillors	18 544	16 544	3 552	19.2%	4 038	21.8%	4 114	24.9%	5 130	31.0%	16 834	101.8%	2 683	86.2%	91.2%
Debt impairment	114 773	125 984	8	-	-	-	-	-	-	-	8	-	-	-	-
Depreciation and asset impairment	322 884	190 526	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 510	2 727	3 032	46.6%	4 122	63.3%	10 617	389.3%	12 135	445.0%	29 906	1 096.7%	2 332	309.8%	420.4%
Bulk purchases	572 152	537 742	151 033	26.4%	80 783	14.1%	188 380	35.0%	191 596	35.6%	611 792	113.8%	65 704	81.1%	191.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	95 636	64 706	14 309	15.0%	19 450	20.3%	17 351	26.8%	12 787	19.8%	63 897	98.7%	9 588	81.9%	33.4%
Transfers and grants	58 375	58 795	26 405	45.2%	7 018	12.0%	10 543	17.9%	1 668	2.8%	45 634	77.6%	8 860	81.6%	(81.2%)
Other expenditure	282 425	177 559	50 985	18.1%	42 149	14.9%	75 450	42.5%	40 642	22.9%	209 227	117.8%	47 434	96.2%	(14.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(240 011)	7 361	51 902		102 990		(72 047)		(25 715)		57 129		(34 119)		
Transfers recognised - capital	71 781	81 781	36 351	50.6%	2	-	22 963	28.1%	(30)	-	59 286	72.5%	-	100.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(5 300)	(76 417)	(24 559)	463.4%	(37 977)	716.6%	(5 083)	6.7%	(9)	-	(67 628)	88.5%	(12 325)	25.0%	(99.9%)
Surplus/(Deficit) after capital transfers and contributions	(173 530)	12 726	63 694		65 015		(54 167)		(25 755)		48 786		(46 444)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(173 530)	12 726	63 694		65 015		(54 167)		(25 755)		48 786		(46 444)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(173 530)	12 726	63 694		65 015		(54 167)		(25 755)		48 786		(46 444)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(173 530)	12 726	63 694		65 015		(54 167)		(25 755)		48 786		(46 444)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	141 993	141 993	39 552	27.9%	48 890	34.4%	11 647	8.2%	17 868	12.6%	117 956	83.1%	25 093	47.5%	(28.8%)
National Government	71 781	71 781	35 744	49.8%	30 129	42.0%	11 591	16.1%	13 392	18.7%	90 856	126.6%	19 275	107.4%	(30.5%)
Provincial Government	-	-	-	-	-	-	-	-	4 094	-	4 094	-	-	-	(100.0%)
District Municipality	5 300	5 300	-	-	184	3.5%	-	-	-	-	184	3.5%	-	-	-
Other transfers and grants	-	-	3 724	-	17 465	-	-	-	-	-	21 190	-	-	-	-
Transfers recognised - capital	77 081	77 081	39 468	51.2%	47 779	62.0%	11 591	15.0%	17 486	22.7%	116 324	150.9%	19 275	93.7%	(9.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	64 912	64 912	84	.1%	1 111	1.7%	55	.1%	382	.6%	1 632	2.5%	5 818	67.6%	(93.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	15.7%	-
Capital Expenditure Standard Classification	141 993	141 993	39 552	27.9%	48 890	34.4%	11 647	8.2%	17 868	12.6%	117 956	83.1%	25 093	47.5%	(28.8%)
Governance and Administration	3 450	3 450	28	.8%	1 372	39.8%	368	10.7%	(100)	(2.9%)	1 668	48.4%	980	16.3%	(110.2%)
Executive & Council	300	300	4	1.3%	84	28.1%	16	5.3%	(11)	(3.7%)	93	31.1%	84	64.2%	(113.2%)
Budget & Treasury Office	-	-	24	-	1 236	-	351	-	(91)	-	1 521	-	387	7.2%	(123.5%)
Corporate Services	3 150	3 150	-	-	52	1.6%	1	-	2	.1%	54	1.7%	510	96.3%	(99.7%)
Community and Public Safety	16 891	16 891	8 134	48.2%	8 930	52.9%	1 865	11.0%	2 543	15.1%	21 472	127.1%	5 984	45.4%	(57.5%)
Community & Social Services	6 731	6 731	1 709	25.4%	2 634	39.1%	1 434	21.3%	13	.2%	5 790	86.0%	1 462	32.1%	(99.1%)
Sport And Recreation	10 000	10 000	6 425	64.3%	6 296	63.0%	431	4.3%	2 530	25.3%	15 683	156.8%	4 522	93.1%	(44.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	160	160	-	-	-	-	-	-	-	-	-	-	-	66.8%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	79 652	79 652	11 983	15.0%	15 214	19.1%	6 399	8.0%	566	.7%	34 162	42.9%	12 319	59.2%	(95.4%)
Planning and Development	15 442	15 442	19	.1%	19	.1%	46	.3%	10	.1%	94	.6%	1 343	22.8%	(99.3%)
Road Transport	63 710	63 710	11 964	18.8%	15 195	23.9%	6 353	10.0%	556	.9%	34 069	53.5%	10 976	62.7%	(94.9%)
Environmental Protection	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 000	42 000	19 406	46.2%	23 373	55.7%	3 014	7.2%	14 859	35.4%	60 653	144.4%	5 809	42.8%	155.8%
Electricity	17 500	17 500	-	-	4 268	24.4%	1 105	6.3%	1 621	9.3%	6 994	40.0%	1 697	6.0%	(4.5%)
Water	2 300	2 300	-	-	-	-	-	-	-	-	-	-	(711)	53.4%	(100.0%)
Waste Water Management	22 000	22 000	19 406	88.2%	19 105	86.8%	296	1.3%	5 101	23.2%	43 908	199.6%	4 824	57.7%	5.7%
Waste Management	200	200	-	-	-	-	1 614	806.8%	8 137	4 068.6%	9 751	4 875.4%	(2)	.1%	(464 024.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 389 985	1 389 985	457 017	32.9%	428 034	30.8%	328 972	23.7%	364 951	26.3%	1 578 975	113.6%	254 869	97.7%	43.2%
Property rates, penalties and collection charges	202 223	202 223	43 229	21.4%	53 788	26.6%	42 968	21.2%	43 768	21.6%	183 753	90.9%	35 204	94.4%	24.3%
Service charges	831 511	831 511	168 856	20.3%	206 881	24.9%	176 382	21.2%	162 091	19.5%	714 210	85.9%	179 129	103.6%	(9.5%)
Other revenue	58 700	58 700	103 388	176.1%	64 735	110.3%	55 290	94.2%	106 128	180.8%	329 541	561.4%	39 922	84.7%	165.8%
Government - operating	224 188	224 188	79 988	35.7%	64 350	28.7%	25 720	11.5%	52 429	23.4%	222 486	99.2%	226	112.6%	23 056.6%
Government - capital	71 781	71 781	60 910	84.9%	37 716	52.5%	28 083	39.1%	-	-	126 710	176.5%	-	91.0%	-
Interest	1 581	1 581	646	40.9%	565	35.7%	529	33.4%	505	31.9%	2 245	142.0%	388	110.0%	30.1%
Dividends	-	-	-	-	-	-	-	-	30	-	30	-	-	-	(100.0%)
Payments	(1 273 795)	(1 273 795)	(468 150)	36.8%	(343 796)	27.0%	(364 366)	28.6%	(319 412)	25.1%	(1 495 725)	117.4%	(202 929)	85.5%	57.4%
Suppliers and employees	(1 208 909)	(1 208 909)	(437 830)	36.2%	(333 606)	27.6%	(343 207)	28.4%	(305 609)	25.3%	(1 420 251)	117.5%	(186 858)	84.5%	63.6%
Finance charges	(6 510)	(6 510)	(3 913)	60.1%	(3 249)	49.9%	(10 617)	163.1%	(12 135)	186.4%	(29 914)	459.5%	(2 773)	99.4%	337.6%
Transfers and grants	(58 375)	(58 375)	(26 407)	45.2%	(6 942)	11.9%	(10 543)	18.1%	(1 668)	2.9%	(45 559)	78.0%	(13 298)	120.8%	(87.5%)
Net Cash from/(used) Operating Activities	116 190	116 190	(11 132)	(9.6%)	84 238	72.5%	(35 394)	(30.5%)	45 539	39.2%	83 250	71.7%	51 940	(134.7%)	(12.3%)
Cash Flow from Investing Activities															
Receipts	92 879	92 879	8 013	8.6%	31 144	33.5%	5 709	6.1%	17 964	19.3%	62 830	67.6%	38 465	471.1%	(53.3%)
Proceeds on disposal of PPE	88 414	88 414	5 690	6.4%	30 876	34.9%	4 642	5.3%	7 625	8.6%	48 833	55.2%	4 207	74.3%	81.3%
Decrease in non-current debtors	5 282	5 282	-	-	-	-	-	-	-	-	-	-	34 392	(110.8%)	(100.0%)
Decrease in other non-current receivables	-	-	2 323	-	424	-	1 067	-	2 530	-	6 344	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(818)	(818)	-	-	(156)	19.1%	-	-	7 809	(954.4%)	7 653	(935.3%)	(134)	123.8%	(5 931.2%)
Payments	(136 693)	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(11 647)	8.5%	(27 446)	20.1%	(126 385)	92.5%	(25 093)	99.8%	9.4%
Capital assets	(136 693)	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(11 647)	8.5%	(27 446)	20.1%	(126 385)	92.5%	(25 093)	99.8%	9.4%
Net Cash from/(used) Investing Activities	(43 814)	(43 814)	(31 539)	72.0%	(16 597)	37.9%	(5 938)	13.6%	(9 481)	21.6%	(63 555)	145.1%	13 372	74.1%	(170.9%)
Cash Flow from Financing Activities															
Receipts	1 009	1 009	586	58.1%	43	4.3%	(31)	(3.1%)	222	22.0%	820	81.2%	(24)	1 044.9%	(1 040.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 009	1 009	586	58.1%	43	4.3%	(31)	(3.1%)	222	22.0%	820	81.2%	(24)	1 044.9%	(1 040.7%)
Payments	(3 012)	(3 012)	-	-	-	-	-	-	-	-	-	-	-	45.0%	-
Repayment of borrowing	(3 012)	(3 012)	-	-	-	-	-	-	-	-	-	-	-	45.0%	-
Net Cash from/(used) Financing Activities	(2 002)	(2 002)	586	(29.3%)	43	(2.2%)	(31)	1.6%	222	(11.1%)	820	(40.9%)	(24)	45.6%	(1 040.7%)
Net Increase/(Decrease) in cash held	70 373	70 373	(42 086)	(59.8%)	67 685	96.2%	(41 363)	(58.8%)	36 279	51.6%	20 515	29.2%	65 288	(3.7%)	(44.4%)
Cash/cash equivalents at the year begin:	(191 407)	(191 407)	16 232	(8.5%)	(25 854)	13.5%	41 831	(21.9%)	468	(.2%)	16 232	(8.5%)	(21 344)	100.0%	(102.2%)
Cash/cash equivalents at the year end:	(121 034)	(121 034)	(25 854)	21.4%	41 831	(34.6%)	468	(.4%)	36 747	(30.4%)	36 747	(30.4%)	43 945	(23.0%)	(16.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 902	4.0%	9 351	3.1%	6 392	2.1%	270 425	90.7%	298 070	34.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 234	12.7%	3 800	3.4%	2 961	2.6%	91 338	81.3%	112 332	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 880	2.8%	1 527	2.3%	1 281	1.9%	62 903	93.1%	67 591	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 724	3.2%	3 859	2.6%	2 499	1.7%	136 016	92.5%	147 098	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 755	2.0%	2 444	1.8%	1 696	1.2%	130 394	95.0%	137 288	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 103	1.0%	754	.7%	942	.8%	108 594	97.5%	111 393	12.7%	-	-	-	-
Total By Income Source	36 597	4.2%	21 734	2.5%	15 771	1.8%	799 670	91.5%	873 773	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 252	8.4%	589	4.0%	509	3.4%	12 481	84.2%	14 831	1.7%	-	-	-	-
Commercial	12 508	16.6%	3 080	4.1%	2 251	3.0%	57 573	76.3%	75 412	8.6%	-	-	-	-
Households	22 391	3.0%	17 848	2.4%	12 853	1.7%	695 808	92.9%	748 899	85.7%	-	-	-	-
Other	446	1.3%	218	.6%	159	.5%	33 809	97.6%	34 630	4.0%	-	-	-	-
Total By Customer Group	36 597	4.2%	21 734	2.5%	15 771	1.8%	799 670	91.5%	873 773	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37 392	22.6%	61 950	37.4%	-	-	66 393	40.1%	165 735	69.9%
Bulk Water	16 521	100.0%	-	-	-	-	-	-	16 521	7.0%
PAYE deductions	6 473	100.0%	-	-	-	-	-	-	6 473	2.7%
VAT (output less input)	4 316	100.0%	-	-	-	-	-	-	4 316	1.8%
Pensions / Retirement	2 350	100.0%	-	-	-	-	-	-	2 350	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 055	29.0%	7 677	18.4%	6 059	14.6%	15 836	38.0%	41 627	17.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	79 106	33.4%	69 627	29.4%	6 059	2.6%	82 229	34.7%	237 020	100.0%

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	387 239	316 171	113 980	29.4%	95 572	24.7%	90 574	28.6%	8 308	2.6%	308 434	97.6%	1 612	79.7%	415.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 500	2 152	-	-	-	-	333	15.5%	53	2.5%	386	17.9%	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 420	2 653	522	15.3%	(202)	(5.9%)	896	33.8%	1 071	40.4%	2 286	86.2%	796	86.0%	34.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381 781	309 080	112 351	29.4%	95 230	24.9%	88 545	28.6%	4 774	1.5%	300 899	97.4%	-	95.5%	(100.0%)
Other own revenue	538	2 286	1 108	205.8%	544	101.2%	801	35.0%	2 410	105.4%	4 862	212.7%	816	5.8%	195.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	397 106	324 126	53 101	13.4%	65 982	16.6%	60 664	18.7%	77 845	24.0%	257 592	79.5%	84 351	77.6%	(7.7%)
Employee related costs	107 137	101 633	23 653	22.1%	24 127	22.5%	24 720	24.3%	23 296	22.9%	95 796	94.3%	21 807	83.5%	6.8%
Remuneration of councillors	12 413	12 840	2 446	19.7%	2 528	20.4%	2 398	18.7%	3 052	23.8%	10 424	81.2%	2 470	82.7%	23.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 746	17 933	4 448	23.7%	4 448	23.7%	4 448	24.8%	4 448	24.8%	17 790	99.2%	4 517	97.8%	(1.5%)
Finance charges	3 551	830	(151)	(4.2%)	495	13.9%	-	-	366	44.1%	710	85.6%	720	104.9%	(49.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 910	1 910	112	5.9%	732	38.3%	342	17.9%	1 440	75.4%	2 627	137.5%	632	102.5%	127.9%
Transfers and grants	220 577	148 714	15 670	7.1%	21 852	9.9%	19 457	13.1%	35 619	24.0%	92 599	62.3%	45 331	70.1%	(21.4%)
Other expenditure	32 773	40 266	6 923	21.1%	11 800	36.0%	9 299	23.1%	9 624	23.9%	37 646	93.5%	8 873	96.3%	8.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 867)	(7 955)	60 880		29 590		29 910		(69 537)		50 842		(82 740)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	12 000	7 350	1 066	8.9%	371	3.1%	1 003	13.6%	2 627	35.7%	5 067	68.9%	1 196	76.0%	119.7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 000	7 350	1 066	8.9%	371	3.1%	1 003	13.6%	2 627	35.7%	5 067	68.9%	1 196	76.0%	119.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 000	7 350	1 066	8.9%	371	3.1%	1 003	13.6%	2 627	35.7%	5 067	68.9%	1 196	76.0%	119.7%
Governance and Administration	12 000	7 350	1 066	8.9%	371	3.1%	1 003	13.6%	2 627	35.7%	5 067	68.9%	1 196	76.0%	119.7%
Executive & Council	12 000	7 350	1 066	8.9%	371	3.1%	1 003	13.6%	2 627	35.7%	5 067	68.9%	1 196	76.0%	119.7%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	387 239	316 171	116 310	30.0%	91 679	23.7%	90 574	28.6%	8 308	2.6%	306 871	97.1%	1 612	79.7%	415.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 500	2 152	-	-	-	-	333	15.5%	53	2.5%	386	17.9%	-	-	(100.0%)
Other revenue	538	2 286	3 448	640.7%	714	132.7%	801	35.0%	2 410	105.4%	7 372	322.5%	816	5.6%	195.4%
Government - operating	381 781	309 080	112 341	29.4%	90 436	23.7%	88 545	28.6%	4 774	1.5%	296 095	95.8%	-	95.5%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 420	2 653	522	15.3%	529	15.5%	896	33.8%	1 071	40.4%	3 018	113.7%	796	86.0%	34.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(397 106)	(306 194)	(82 344)	20.7%	(74 675)	18.8%	(44 985)	14.7%	(79 888)	26.1%	(281 893)	92.1%	(73 280)	80.8%	9.0%
Suppliers and employees	(172 978)	(156 649)	(66 674)	38.5%	(52 328)	30.3%	(25 528)	16.3%	(43 903)	28.0%	(188 433)	120.3%	(27 229)	103.0%	61.2%
Finance charges	(3 551)	(830)	-	-	(495)	13.9%	-	-	(366)	44.1%	(861)	103.7%	(720)	104.9%	(49.2%)
Transfers and grants	(220 577)	(148 714)	(15 670)	7.1%	(21 852)	9.9%	(19 457)	13.1%	(35 619)	24.0%	(92 599)	62.3%	(45 331)	66.8%	(21.4%)
Net Cash from/(used) Operating Activities	(9 867)	9 977	33 966	(344.2%)	17 003	(172.3%)	45 589	456.9%	(71 580)	(717.4%)	24 979	250.4%	(71 669)	96.7%	(.1%)
Cash Flow from Investing Activities															
Receipts	-	-	(16 000)	-	(16 000)	-	4 000	-	32 000	-	4 000	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(16 000)	-	(16 000)	-	4 000	-	32 000	-	4 000	-	-	-	(100.0%)
Payments	(12 000)	(7 350)	(3)	-	(371)	3.1%	(1 003)	13.6%	(2 627)	35.7%	(4 005)	54.5%	(690)	68.9%	280.5%
Capital assets	(12 000)	(7 350)	(3)	-	(371)	3.1%	(1 003)	13.6%	(2 627)	35.7%	(4 005)	54.5%	(690)	68.9%	280.5%
Net Cash from/(used) Investing Activities	(12 000)	(7 350)	(16 003)	133.4%	(16 371)	136.4%	2 997	(40.8%)	29 373	(399.6%)	(5)	.1%	(690)	68.9%	(4 354.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(4 005)	51.1%	(7 845)	100.1%	-	51.4%	(100.0%)
Repayment of borrowing	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(4 005)	51.1%	(7 845)	100.1%	-	51.4%	(100.0%)
Net Cash from/(used) Financing Activities	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(4 005)	51.1%	(7 845)	100.1%	-	51.4%	(100.0%)
Net Increase/(Decrease) in cash held	(29 867)	(5 213)	17 963	(60.1%)	(3 208)	10.7%	48 586	(932.1%)	(46 212)	886.5%	17 129	(328.6%)	(72 359)	79.7%	(36.1%)
Cash/cash equivalents at the year begin:	60 172	13 611	13 611	22.6%	31 574	52.5%	28 366	208.4%	76 952	565.4%	13 611	100.0%	85 970	99.6%	(10.5%)
Cash/cash equivalents at the year end:	30 305	8 398	31 574	104.2%	28 366	93.6%	76 952	916.3%	30 740	366.0%	30 740	366.0%	13 611	658.9%	125.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 739	100.0%	-	-	-	-	-	-	3 739	100.0%	-	-	-	-
Total By Income Source	3 739	100.0%	-	-	-	-	-	-	3 739	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 739	100.0%	-	-	-	-	-	-	3 739	100.0%	-	-	-	-
Total By Customer Group	3 739	100.0%	-	-	-	-	-	-	3 739	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	6 496	28.6%	-	-	16 224	71.4%	22 720	100.0%
Total	-	-	6 496	28.6%	-	-	16 224	71.4%	22 720	100.0%

Contact Details

Municipal Manager	C A Habile	017 801 7008
Financial Manager	A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	-	-	106 697	-	102 548	-	42 648	-	76 003	-	327 896	-	69 819	106.2%	8.9%
Property rates	-	-	20 603	-	14 165	-	1 713	-	16 441	-	52 923	-	9 107	96.8%	80.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	26 598	-	34 893	-	19 861	-	33 334	-	114 686	-	25 112	107.3%	32.7%
Service charges - water revenue	-	-	18 712	-	13 514	-	7 886	-	16 437	-	56 549	-	15 518	119.0%	5.9%
Service charges - sanitation revenue	-	-	2 202	-	2 138	-	1 419	-	2 129	-	7 889	-	2 022	102.0%	5.3%
Service charges - refuse revenue	-	-	2 444	-	2 481	-	1 652	-	2 478	-	9 055	-	2 285	103.6%	8.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	622	-	555	-	373	-	568	-	2 119	-	594	103.4%	(4.2%)
Interest earned - external investments	-	-	148	-	107	-	80	-	211	-	546	-	110	85.3%	92.2%
Interest earned - outstanding debtors	-	-	6 373	-	5 999	-	4 224	-	6 217	-	22 812	-	5 882	105.1%	5.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	11	-	123	-	25	-	29	-	188	-	118	175.5%	(75.6%)
Licences and permits	-	-	718	-	617	-	330	-	599	-	2 263	-	489	98.4%	22.4%
Agency services	-	-	4 380	-	4 627	-	36	-	1 747	-	10 790	-	4 158	121.0%	(58.0%)
Transfers recognised - operational	-	-	23 410	-	19 714	-	-	-	-	-	43 124	-	-	92.1%	-
Other own revenue	-	-	467	-	3 606	-	5 043	-	(4 152)	-	4 965	-	4 412	483.7%	(194.1%)
Gains on disposal of PPE	-	-	7	-	9	-	6	-	(37)	-	(14)	-	11	646.7%	(434.5%)
Operating Expenditure	-	-	68 654	-	70 882	-	46 904	-	88 129	-	274 569	-	76 130	104.6%	15.8%
Employee related costs	-	-	22 719	-	23 454	-	15 456	-	30 084	-	91 714	-	21 155	101.2%	42.2%
Remuneration of councillors	-	-	1 477	-	1 505	-	1 042	-	1 645	-	5 669	-	1 490	110.1%	10.4%
Debt impairment	-	-	5 000	-	5 000	-	3 634	-	5 000	-	18 634	-	4 957	99.6%	.9%
Depreciation and asset impairment	-	-	1 557	-	1 557	-	1 038	-	1 594	-	5 746	-	1 495	100.1%	6.6%
Finance charges	-	-	373	-	574	-	339	-	-	-	1 286	-	639	136.1%	(100.0%)
Bulk purchases	-	-	21 283	-	26 069	-	17 693	-	27 337	-	92 382	-	25 574	100.5%	6.9%
Other Materials	-	-	3 414	-	2 357	-	2 565	-	3 219	-	11 555	-	6 543	107.5%	(50.8%)
Contracted services	-	-	2 276	-	2 114	-	649	-	(1 186)	-	3 852	-	3 177	121.6%	(137.3%)
Transfers and grants	-	-	1 211	-	1 095	-	442	-	1 115	-	3 864	-	2 749	105.2%	(59.4%)
Other expenditure	-	-	9 344	-	7 156	-	4 045	-	19 321	-	39 866	-	8 351	123.7%	131.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	38 043		31 666		(4 255)		(12 126)		53 327		(6 312)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	51 103	51 103	657	1.3%	1 026	2.0%	-	-	-	-	1 683	3.3%	65 752	92.9%	(100.0%)
National Government	22 342	22 342	366	1.6%	865	3.9%	-	-	-	-	1 231	5.5%	59 664	358.6%	(100.0%)
Provincial Government	6 028	6 028	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	17 215	17 215	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 585	45 585	366	.8%	865	1.9%	-	-	-	-	1 231	2.7%	59 664	227.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 518	5 518	291	5.3%	159	2.9%	-	-	-	-	451	8.2%	6 088	358.0%	(100.0%)
Public contributions and donations	-	-	-	-	2	-	-	-	-	-	2	-	-	-	-
Capital Expenditure Standard Classification	51 103	51 103	657	1.3%	1 026	2.0%	-	-	-	-	1 683	3.3%	65 752	92.9%	(100.0%)
Governance and Administration	600	600	31	5.1%	159	26.5%	-	-	-	-	190	31.6%	1 943	6.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	364	1.0%	(100.0%)
Budget & Treasury Office	400	400	31	7.6%	159	39.8%	-	-	-	-	190	47.4%	590	68.2%	(100.0%)
Corporate Services	200	200	-	-	-	-	-	-	-	-	-	-	989	1 212.4%	(100.0%)
Community and Public Safety	7 126	7 126	59	.8%	224	3.1%	-	-	-	-	283	4.0%	10 369	213.1%	(100.0%)
Community & Social Services	2 090	2 090	14	.6%	-	-	-	-	-	-	14	.6%	-	-	-
Sport And Recreation	4 036	4 036	46	1.1%	224	5.5%	-	-	-	-	269	6.7%	9 030	379.1%	(100.0%)
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	1 339	56.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 388	7 388	60	.8%	2	-	-	-	-	-	62	.8%	14 228	158.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 388	7 388	60	.8%	2	-	-	-	-	-	62	.8%	14 228	158.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 990	35 990	507	1.4%	641	1.8%	-	-	-	-	1 149	3.2%	39 211	211.6%	(100.0%)
Electricity	11 807	11 807	183	1.6%	539	4.6%	-	-	-	-	722	6.1%	9 787	303.2%	(100.0%)
Water	11 550	11 550	46	.4%	-	-	-	-	-	-	46	.4%	20 257	300.8%	(100.0%)
Waste Water Management	5 290	5 290	46	.9%	102	1.9%	-	-	-	-	148	2.8%	9 167	121.7%	(100.0%)
Waste Management	7 343	7 343	233	3.2%	-	-	-	-	-	-	233	3.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	316 828	316 828	106 697	33.7%	103 116	32.5%	51 874	16.4%	101 587	32.1%	363 274	114.7%	83 310	108.6%	21.9%
Property rates, penalties and collection charges	45 698	45 698	20 603	45.1%	14 165	31.0%	6 067	13.3%	19 090	41.8%	59 926	131.1%	9 106	91.9%	109.6%
Service charges	165 436	165 436	49 956	30.2%	53 026	32.1%	33 651	20.3%	68 867	41.6%	205 500	124.2%	44 937	113.5%	53.3%
Other revenue	21 944	21 944	6 206	28.3%	10 105	46.1%	6 460	29.4%	5 109	23.3%	27 881	127.1%	23 275	253.3%	(78.0%)
Government - operating	61 676	61 676	23 410	38.0%	19 714	32.0%	-	-	-	-	43 124	69.9%	-	68.8%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	22 075	22 075	6 521	29.5%	6 106	27.7%	5 696	25.8%	8 521	38.6%	26 844	121.6%	5 991	95.3%	42.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(279 823)	(279 823)	(103 001)	36.8%	(71 089)	25.4%	(62 973)	22.5%	(103 931)	37.1%	(340 994)	121.9%	(117 977)	115.1%	(11.9%)
Suppliers and employees	(277 863)	(277 863)	(101 417)	36.5%	(69 421)	25.0%	(61 731)	22.2%	(102 412)	36.9%	(334 980)	120.6%	(114 589)	114.6%	(10.6%)
Finance charges	(1 909)	(1 909)	(373)	19.5%	(574)	30.1%	(367)	19.2%	-	-	(1 313)	68.8%	(639)	136.0%	(100.0%)
Transfers and grants	(51)	(51)	(1 211)	2 378.8%	(1 095)	2 149.8%	(875)	1 717.8%	(1 519)	2 983.6%	(4 701)	9 230.1%	(2 749)	126.0%	(44.7%)
Net Cash from/(used) Operating Activities	37 005	37 005	3 696	10.0%	32 027	86.5%	(11 099)	(30.0%)	(2 344)	(6.3%)	22 280	60.2%	(34 667)	(1 526.6%)	(93.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	-	(43)	10.3%	(100.0%)
Capital assets	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	-	(43)	10.3%	(100.0%)
Net Cash from/(used) Investing Activities	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	-	(43)	10.3%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 214	26 214	3 696	14.1%	32 027	122.2%	(11 099)	(42.3%)	(2 344)	(8.9%)	22 280	85.0%	(34 710)	283.3%	(93.2%)
Cash/cash equivalents at the year begin:	1 138	1 138	25 628	2 252.9%	29 324	2 577.8%	61 351	5 393.3%	50 252	4 417.6%	25 628	2 252.9%	42 663	2 252.9%	17.8%
Cash/cash equivalents at the year end:	27 352	27 352	29 324	107.2%	61 351	224.3%	50 252	183.7%	47 908	175.2%	47 908	175.2%	7 953	(155.9%)	502.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 772	3.3%	3 152	2.7%	4 723	4.1%	103 852	89.9%	115 499	35.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 523	17.4%	536	6.1%	332	3.8%	6 347	72.6%	8 739	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 060	4.9%	2 656	4.2%	2 346	3.7%	54 612	87.1%	62 674	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	346	2.4%	259	1.8%	278	1.9%	13 671	93.9%	14 555	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	298	3.1%	234	2.4%	204	2.1%	8 960	92.4%	9 696	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 002	1.8%	1 851	1.6%	1 579	1.4%	107 728	95.2%	113 160	34.9%	-	-	-	-
Total By Income Source	11 002	3.4%	8 687	2.7%	9 463	2.9%	295 170	91.0%	324 323	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 002	3.4%	8 687	2.7%	9 463	2.9%	295 170	91.0%	324 323	100.0%	-	-	-	-
Total By Customer Group	11 002	3.4%	8 687	2.7%	9 463	2.9%	295 170	91.0%	324 323	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 663	100.0%	-	-	-	-	-	-	5 663	50.3%
Bulk Water	3 298	100.0%	-	-	-	-	-	-	3 298	29.3%
PAYE deductions	2 184	100.0%	-	-	-	-	-	-	2 184	19.4%
VAT (output less input)	(1 795)	100.0%	-	-	-	-	-	-	(1 795)	(16.0%)
Pensions / Retirement	1 297	100.0%	-	-	-	-	-	-	1 297	11.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	566	100.0%	-	-	-	-	-	-	566	5.0%
Auditor-General	36	100.0%	-	-	-	-	-	-	36	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	11 249	100.0%	-	-	-	-	-	-	11 249	100.0%

Contact Details

Municipal Manager	BS Riba (Acting)	013 665 6005
Financial Manager	Mr Carlos Barnard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 921 545	1 887 659	486 456	25.3%	456 356	23.7%	390 083	20.7%	540 357	28.6%	1 873 253	99.2%	408 522	97.4%	32.3%
Property rates	298 838	293 555	81 349	27.2%	82 451	27.6%	82 022	27.9%	90 364	30.8%	336 186	114.5%	(10 390)	77.3%	(969.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	793 418	773 548	193 461	24.4%	168 356	21.2%	160 053	20.7%	194 390	25.1%	716 260	92.6%	54 371	68.8%	257.5%
Service charges - water revenue	320 006	319 797	61 292	19.2%	77 871	24.3%	70 811	22.1%	87 310	27.3%	297 284	93.0%	24 316	111.1%	259.1%
Service charges - sanitation revenue	117 170	117 121	27 979	23.9%	30 095	25.7%	26 810	22.9%	32 949	28.1%	117 833	100.6%	9 061	96.7%	263.7%
Service charges - refuse revenue	70 514	69 796	17 626	25.0%	17 980	25.5%	18 150	26.0%	21 449	30.7%	75 206	107.8%	5 594	78.1%	283.5%
Service charges - other	3 000	390	67	2.2%	298	9.9%	93	23.8%	51	12.9%	508	130.2%	71	124.6%	(29.2%)
Rental of facilities and equipment	10 865	10 865	2 632	24.2%	2 981	27.4%	2 756	25.4%	2 902	26.7%	11 272	103.7%	953	71.4%	204.5%
Interest earned - external investments	1 542	1 542	127	8.2%	195	12.6%	332	21.5%	843	54.7%	1 498	97.1%	(40)	32.7%	(2 202.5%)
Interest earned - outstanding debtors	-	48 815	16 830	-	17 947	-	17 033	34.9%	28 816	59.0%	80 626	165.2%	4 968	127.4%	480.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 385	5 045	716	16.3%	443	10.1%	835	16.5%	2 444	48.5%	4 438	88.0%	(363)	95.9%	(773.8%)
Licences and permits	2 418	2 418	547	22.6%	408	16.9%	923	38.2%	626	25.9%	2 504	103.6%	130	80.4%	383.3%
Agency services	22 481	22 481	5 614	25.0%	535	2.4%	5 865	26.1%	6 924	30.8%	18 938	84.2%	230 877	1 207.2%	(97.0%)
Transfers recognised - operational	219 579	211 767	72 735	33.1%	50 874	23.2%	1 934	.9%	68 048	32.1%	193 591	91.4%	86 997	115.9%	(21.8%)
Other own revenue	57 327	10 520	5 481	9.6%	5 921	10.3%	2 466	23.4%	3 241	30.8%	17 108	162.6%	1 977	59.3%	63.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 921 544	1 895 438	351 337	18.3%	326 862	17.0%	351 742	18.6%	488 203	25.8%	1 518 143	80.1%	458 122	80.3%	6.6%
Employee related costs	485 268	473 289	110 982	22.9%	114 604	23.6%	120 882	25.5%	119 199	25.2%	465 667	98.4%	101 442	95.2%	17.5%
Remuneration of councillors	19 144	19 381	4 725	24.7%	4 727	24.7%	4 720	24.4%	5 914	30.5%	20 086	103.6%	4 728	104.2%	25.1%
Debt impairment	213 520	137 428	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 000	165 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	12 920	16 130	283	2.2%	7 919	61.3%	463	2.9%	7 467	46.3%	16 133	100.0%	6 727	79.3%	11.0%
Bulk purchases	738 297	714 289	146 552	19.8%	88 389	12.0%	141 347	19.8%	277 538	38.9%	653 825	91.5%	246 595	101.6%	12.5%
Other Materials	85 919	107 781	26 096	30.4%	28 704	33.4%	23 318	21.6%	23 830	22.1%	101 948	94.6%	32 331	98.4%	(26.3%)
Contracted services	17 105	83 572	14 956	87.4%	37 256	217.8%	15 009	18.0%	13 240	15.8%	80 461	96.3%	13 225	112.0%	.1%
Transfers and grants	34 548	21 858	5 401	15.6%	5 822	16.9%	5 499	25.2%	6 838	31.3%	23 559	107.8%	4 196	77.0%	63.0%
Other expenditure	149 825	156 710	42 343	28.3%	39 440	26.3%	40 505	25.8%	34 177	21.8%	156 465	99.8%	48 878	95.7%	(30.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(7 779)	135 119		129 495		38 341		52 155		355 110		(49 600)		
Transfers recognised - capital	159 916	165 637	1 740	1.1%	1 681	1.1%	(356)	(.2%)	50	-	3 115	1.9%	(237)	1.3%	(121.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	159 916	157 858	136 859		131 175		37 985		52 205		358 224		(49 837)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	159 916	157 858	136 859		131 175		37 985		52 205		358 224		(49 837)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	159 916	157 858	136 859		131 175		37 985		52 205		358 224		(49 837)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	159 916	157 858	136 859		131 175		37 985		52 205		358 224		(49 837)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	159 916	159 916	25 287	15.8%	57 440	35.9%	28 739	18.0%	15 429	9.6%	126 895	79.4%	55 010	28.9%	(72.0%)
National Government	130 290	130 290	23 508	18.0%	55 328	42.5%	25 840	19.8%	14 817	11.4%	119 493	91.7%	52 076	37.0%	(71.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	29 626	29 626	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	159 916	159 916	23 508	14.7%	55 328	34.6%	25 840	16.2%	14 817	9.3%	119 493	74.7%	52 076	31.1%	(71.5%)
Borrowing	-	-	268	-	794	-	591	-	620	-	2 273	-	219	1.6%	183.6%
Internally generated funds	-	-	1 510	-	1 318	-	2 309	-	(8)	-	5 129	-	2 716	35.5%	(100.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	159 916	159 916	25 287	15.8%	57 440	35.9%	28 739	18.0%	15 429	9.6%	126 895	79.4%	55 010	28.9%	(72.0%)
Governance and Administration	-	-	-	-	371	-	-	-	270	-	642	-	17	2.2%	1 449.5%
Executive & Council	-	-	-	-	371	-	-	-	270	-	642	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	17	25.7%	(100.0%)
Community and Public Safety	3 716	3 716	467	12.6%	5 715	153.8%	3 879	104.4%	1 789	48.1%	11 850	318.9%	3 026	51.3%	(40.9%)
Community & Social Services	-	-	-	-	253	-	549	-	617	-	1 418	-	40	5.7%	1 454.2%
Sport And Recreation	-	-	467	-	1 197	-	2 629	-	93	-	4 387	-	310	10.7%	(70.0%)
Public Safety	3 716	3 716	-	-	4 265	114.8%	131	3.5%	849	22.9%	5 245	141.2%	2 676	131.9%	(68.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	571	-	229	-	800	-	-	71.5%	(100.0%)
Economic and Environmental Services	42 125	42 125	7 219	17.1%	8 868	21.1%	1 754	4.2%	2 214	5.3%	20 057	47.6%	20 350	652.8%	(89.1%)
Planning and Development	-	-	-	-	-	-	42	-	-	-	42	-	39	1.2%	(100.0%)
Road Transport	42 125	42 125	7 219	17.1%	8 868	21.1%	1 712	4.1%	2 214	5.3%	20 014	47.5%	20 234	-	(89.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	77	40.1%	(100.0%)
Trading Services	109 094	109 094	17 600	16.1%	42 363	38.8%	22 815	20.9%	11 121	10.2%	93 899	86.1%	31 617	18.6%	(64.8%)
Electricity	10 652	10 652	2 934	27.5%	2 128	20.0%	4 678	43.9%	(137)	(1.3%)	9 603	90.1%	17 068	33.9%	(100.8%)
Water	23 096	23 096	-	-	20 806	90.1%	-	-	(20 806)	(90.1%)	-	-	-	.4%	(100.0%)
Waste Water Management	69 990	69 990	14 667	21.0%	18 715	26.7%	18 137	25.9%	32 064	45.8%	83 583	119.4%	12 879	15.2%	149.0%
Waste Management	5 356	5 356	-	-	713	13.3%	-	-	-	-	713	13.3%	1 669	52.4%	(100.0%)
Other	4 981	4 981	-	-	123	2.5%	291	5.8%	35	.7%	448	9.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 840 129	1 840 129	2 471 074	134.3%	461 515	25.1%	416 743	22.6%	551 119	29.9%	3 900 452	212.0%	646 345	114.4%	(14.7%)
Property rates, penalties and collection charges	224 757	224 757	370 609	164.9%	83 651	37.2%	84 216	37.5%	91 647	40.8%	630 124	280.4%	121 963	129.4%	(24.9%)
Service charges	1 122 456	1 122 456	1 527 252	136.1%	296 670	26.4%	294 451	26.2%	346 498	30.9%	2 464 872	219.6%	267 855	94.6%	29.4%
Other revenue	63 064	63 064	89 441	141.8%	10 304	16.3%	18 608	29.5%	15 269	24.2%	133 622	211.9%	176 235	539.5%	(91.3%)
Government - operating	219 579	219 579	422 113	192.2%	52 748	24.0%	2 102	1.0%	68 093	31.0%	545 056	248.2%	65 059	106.1%	4.7%
Government - capital	159 916	159 916	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	50 357	50 357	61 659	122.4%	18 142	36.0%	17 366	34.5%	29 611	58.8%	126 777	251.8%	15 233	135.2%	94.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 467 547)	(1 467 547)	(2 443 052)	166.5%	(469 273)	32.0%	(404 723)	27.6%	(563 489)	38.4%	(3 880 537)	264.4%	(671 478)	137.4%	(16.1%)
Suppliers and employees	(1 416 869)	(1 416 869)	(2 437 368)	172.0%	(455 532)	32.2%	(398 762)	28.1%	(549 183)	38.8%	(3 840 845)	271.1%	(660 555)	137.2%	(16.9%)
Finance charges	(16 130)	(16 130)	(283)	1.8%	(7 919)	49.1%	(463)	2.9%	(7 467)	46.3%	(16 133)	100.0%	(6 727)	79.3%	11.0%
Transfers and grants	(34 548)	(34 548)	(5 401)	15.6%	(5 822)	16.9%	(5 499)	15.9%	(6 838)	19.8%	(23 559)	68.2%	(4 196)	-	63.0%
Net Cash from/(used) Operating Activities	372 583	372 583	28 023	7.5%	(7 758)	(2.1%)	12 020	3.2%	(12 370)	(3.3%)	19 915	5.3%	(25 133)	(12.2%)	(50.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	6.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Capital assets	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Net Cash from/(used) Investing Activities	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	-	-	(13.7%)	-
Cash Flow from Financing Activities															
Receipts	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	11.7%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	11.7%	-
Payments	(21 798)	(21 798)	(283)	1.3%	-	-	(210)	1.0%	-	-	(493)	2.3%	-	1.9%	-
Repayment of borrowing	(21 798)	(21 798)	(283)	1.3%	-	-	(210)	1.0%	-	-	(493)	2.3%	-	1.9%	-
Net Cash from/(used) Financing Activities	(16 798)	(16 798)	(283)	1.7%	-	-	(210)	1.3%	-	-	(493)	2.9%	-	(17.9%)	-
Net Increase/(Decrease) in cash held	195 869	195 869	27 740	14.2%	(7 758)	(4.0%)	11 810	6.0%	(12 370)	(6.3%)	19 422	9.9%	(25 133)	(11.4%)	(50.8%)
Cash/cash equivalents at the year begin:	-	-	(34 710)	-	(6 970)	-	(14 728)	-	(2 918)	-	(34 710)	-	(9 827)	(404.2%)	(70.3%)
Cash/cash equivalents at the year end:	195 869	195 869	(6 970)	(3.6%)	(14 728)	(7.5%)	(2 918)	(1.5%)	(15 288)	(7.8%)	(15 288)	(7.8%)	(34 960)	(18.3%)	(56.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 054	6.5%	19 122	3.8%	14 672	2.9%	443 058	86.9%	509 907	30.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 357	14.6%	16 926	4.9%	10 031	2.9%	267 825	77.6%	345 138	20.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 512	11.9%	9 969	5.3%	8 232	4.4%	148 522	78.5%	189 235	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 143	6.3%	6 374	3.6%	5 125	2.9%	152 916	87.1%	175 558	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 698	4.7%	3 352	2.8%	2 922	2.4%	108 838	90.1%	120 810	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 620	5.0%	7 259	2.9%	7 266	2.9%	224 913	89.2%	252 058	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 518	33.9%	7 270	12.6%	5 337	9.3%	25 378	44.1%	57 504	3.5%	-	-	-	-
Total By Income Source	154 902	9.4%	70 272	4.3%	53 585	3.2%	1 371 450	83.1%	1 650 209	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 350	12.1%	1 725	6.2%	1 012	3.7%	21 627	78.0%	27 715	1.7%	-	-	-	-
Commercial	51 453	27.6%	18 069	9.7%	10 388	5.6%	106 614	57.2%	186 524	11.3%	-	-	-	-
Households	83 933	7.3%	46 569	4.0%	38 537	3.3%	987 014	85.4%	1 156 052	70.1%	-	-	-	-
Other	16 166	5.8%	3 910	1.4%	3 648	1.3%	256 194	91.5%	279 918	17.0%	-	-	-	-
Total By Customer Group	154 902	9.4%	70 272	4.3%	53 585	3.2%	1 371 450	83.1%	1 650 209	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	113 132	19.6%	-	-	58 273	10.1%	405 154	70.3%	576 559	78.4%
Bulk Water	3 000	3.3%	-	-	3 575	3.9%	84 269	92.8%	90 843	12.4%
PAYE deductions	5 181	100.0%	-	-	-	-	-	-	5 181	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 354	100.0%	-	-	-	-	-	-	6 354	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 098	37.7%	8 190	14.6%	26 681	47.7%	-	-	55 968	7.6%
Auditor-General	110	100.0%	-	-	-	-	-	-	110	-
Other	-	-	-	-	-	-	-	-	-	-
Total	148 874	20.3%	8 190	1.1%	88 529	12.0%	489 423	66.6%	735 016	100.0%

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorfling	013 690 6725

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 303 203	1 214 466	323 815	24.8%	310 407	23.8%	294 639	24.3%	278 273	22.9%	1 207 134	99.4%	260 520	96.7%	6.8%
Property rates	272 882	278 808	69 764	25.6%	70 451	25.8%	71 007	25.5%	71 571	25.7%	282 793	101.4%	66 064	101.1%	8.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	486 741	484 467	133 439	27.4%	116 209	23.9%	110 845	22.9%	125 333	25.9%	485 826	100.3%	115 109	99.8%	8.9%
Service charges - water revenue	69 179	68 555	17 120	24.7%	19 426	28.1%	16 604	24.2%	15 568	22.7%	68 717	100.2%	12 898	93.9%	20.7%
Service charges - sanitation revenue	63 559	64 422	16 236	25.5%	16 539	26.0%	16 377	25.4%	16 115	25.0%	65 267	101.3%	15 206	101.3%	6.0%
Service charges - refuse revenue	68 975	69 534	17 267	25.0%	17 474	25.3%	17 592	25.3%	17 571	25.3%	69 904	100.5%	15 299	100.3%	14.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 361	34 604	8 832	25.0%	8 939	25.3%	9 053	26.2%	8 418	24.3%	35 242	101.8%	8 449	101.1%	(.4%)
Interest earned - external investments	20 694	21 469	4 525	21.9%	6 746	32.6%	6 090	28.4%	6 490	30.2%	23 852	111.1%	6 356	91.7%	2.1%
Interest earned - outstanding debtors	1 498	1 887	436	29.1%	510	34.1%	606	32.1%	559	29.6%	2 111	111.9%	545	108.5%	2.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 708	14 209	1 449	21.6%	1 648	24.6%	2 066	14.5%	1 005	7.1%	6 168	43.4%	1 289	102.7%	(22.0%)
Licences and permits	8 144	8 178	2 298	28.2%	2 193	26.9%	2 230	27.3%	2 425	29.7%	9 145	111.8%	1 935	108.7%	25.3%
Agency services	13 546	14 546	2 812	20.8%	3 692	27.3%	2 567	17.6%	5 432	37.3%	14 502	99.7%	6 291	111.6%	(13.7%)
Transfers recognised - operational	189 620	111 668	45 474	24.0%	35 655	18.8%	34 170	30.6%	-	-	115 299	103.3%	3 354	96.7%	(100.0%)
Other own revenue	66 148	41 321	4 163	6.3%	8 346	12.6%	5 433	13.1%	7 786	18.8%	25 727	62.3%	7 664	41.5%	1.6%
Gains on disposal of PPE	150	800	-	-	2 581	1 720.4%	-	-	-	-	2 581	322.6%	60	60.9%	(100.0%)
Operating Expenditure	1 352 386	1 289 329	285 813	21.1%	283 450	21.0%	285 142	22.1%	286 994	22.3%	1 141 400	88.5%	332 174	92.3%	(13.6%)
Employee related costs	344 432	346 293	81 126	23.6%	82 121	23.8%	86 357	24.9%	83 138	24.0%	332 742	96.1%	77 817	92.8%	6.8%
Remuneration of councillors	18 818	18 711	4 097	21.8%	4 664	24.8%	4 242	22.7%	5 153	27.5%	18 156	97.0%	4 144	97.8%	24.4%
Debt impairment	8 034	16 034	2 008	25.0%	2 008	25.0%	2 008	12.5%	2 008	12.5%	8 034	50.1%	1 855	100.0%	8.3%
Depreciation and asset impairment	176 252	176 252	44 058	25.0%	44 058	25.0%	44 058	25.0%	44 062	25.0%	176 237	100.0%	45 698	100.0%	(3.6%)
Finance charges	28 081	28 081	-	-	5 036	17.9%	-	-	-	-	5 036	17.9%	4 829	40.2%	(100.0%)
Bulk purchases	340 072	339 073	82 192	24.2%	71 245	20.9%	66 441	19.6%	67 470	19.9%	287 347	84.7%	98 604	94.0%	(31.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 561	38 011	6 767	17.5%	9 146	23.7%	9 866	26.0%	8 321	21.9%	34 100	89.7%	9 794	85.0%	(15.0%)
Transfers and grants	62 503	64 393	15 318	24.5%	16 122	25.8%	15 814	24.6%	16 426	25.5%	63 681	98.9%	14 554	99.5%	12.9%
Other expenditure	335 634	262 481	50 247	15.0%	49 050	14.6%	56 357	21.5%	60 414	23.0%	216 068	82.3%	74 879	88.5%	(19.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 183)	(74 863)	38 002		26 957		9 497		(8 721)		65 734		(71 654)		
Transfers recognised - capital	45 771	90 620	3 688	8.1%	18 775	41.0%	30 522	33.7%	-	-	52 985	58.5%	39 474	153.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	49 908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 496	15 757	41 690		45 732		40 019		(8 721)		118 720		(32 180)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 496	15 757	41 690		45 732		40 019		(8 721)		118 720		(32 180)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 496	15 757	41 690		45 732		40 019		(8 721)		118 720		(32 180)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 496	15 757	41 690		45 732		40 019		(8 721)		118 720		(32 180)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	187 899	264 234	20 132	10.7%	53 640	28.5%	54 392	20.6%	39 647	15.0%	167 811	63.5%	84 031	74.5%	(52.8%)
National Government	45 771	55 662	4 407	9.6%	16 766	36.6%	13 875	24.9%	11 108	20.0%	46 155	82.9%	35 286	89.1%	(68.5%)
Provincial Government	-	10	-	-	-	-	-	-	-	-	-	-	34	16.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	15.0%	-
Transfers recognised - capital	45 771	55 672	4 407	9.6%	16 766	36.6%	13 875	24.9%	11 108	20.0%	46 155	82.9%	35 320	88.7%	(68.6%)
Borrowing	77 630	127 786	11 359	14.6%	17 705	22.8%	20 853	16.3%	13 790	10.8%	63 708	49.9%	19 882	55.4%	(30.6%)
Internally generated funds	64 499	80 777	4 366	6.8%	19 169	29.7%	19 665	24.3%	14 749	18.3%	57 949	71.7%	28 829	81.4%	(48.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	187 899	264 234	20 132	10.7%	53 640	28.5%	54 392	20.6%	39 647	15.0%	167 811	63.5%	84 031	74.5%	(52.8%)
Governance and Administration	13 753	24 976	639	4.6%	2 656	19.3%	4 778	19.1%	5 483	22.0%	13 555	54.3%	12 231	68.7%	(55.2%)
Executive & Council	1 127	1 207	20	1.8%	(2)	(.2%)	62	5.2%	259	21.4%	338	28.0%	138	80.9%	86.9%
Budget & Treasury Office	1 394	962	-	-	4	.3%	190	19.8%	178	18.5%	372	38.7%	689	96.1%	(74.2%)
Corporate Services	11 232	22 807	619	5.5%	2 654	23.6%	4 526	19.8%	5 046	22.1%	12 845	56.3%	11 403	67.9%	(55.8%)
Community and Public Safety	25 891	24 363	1 571	6.1%	5 697	22.0%	8 483	34.8%	5 359	22.0%	21 110	86.6%	10 761	81.9%	(50.2%)
Community & Social Services	7 670	6 019	0	-	3 754	48.9%	771	12.8%	559	9.3%	5 084	84.5%	5 856	81.5%	(90.5%)
Sport And Recreation	10 832	11 371	769	7.1%	1 340	12.4%	5 700	50.1%	2 884	25.4%	10 693	94.0%	2 241	87.6%	28.7%
Public Safety	7 246	6 330	801	11.1%	604	8.3%	1 658	26.2%	1 669	26.4%	4 731	74.7%	2 649	80.6%	(37.0%)
Housing	143	143	-	-	0	-	105	73.5%	20	13.7%	125	87.3%	18	55.2%	10.5%
Health	-	500	-	-	-	-	249	49.7%	228	45.6%	477	95.3%	(3)	8.1%	(8 541.3%)
Economic and Environmental Services	71 463	86 517	10 195	14.3%	33 209	46.5%	12 808	14.8%	10 814	12.5%	67 026	77.5%	30 800	88.9%	(64.9%)
Planning and Development	509	5 314	43	8.4%	42	8.3%	438	8.3%	130	2.4%	653	12.3%	610	88.8%	(78.7%)
Road Transport	70 954	81 203	10 152	14.3%	33 167	46.7%	12 369	15.2%	10 684	13.2%	66 372	81.7%	30 191	88.9%	(64.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	76 793	128 378	7 728	10.1%	12 077	15.7%	28 324	22.1%	17 992	14.0%	66 121	51.5%	30 239	57.3%	(40.5%)
Electricity	41 490	53 060	3 659	8.8%	3 523	8.5%	14 588	27.5%	4 474	8.4%	26 244	49.5%	18 117	70.0%	(75.3%)
Water	15 980	30 913	1 503	9.4%	3 368	21.1%	3 921	12.7%	6 854	22.2%	15 645	50.6%	6 563	50.2%	4.4%
Waste Water Management	14 398	37 745	2 065	14.3%	3 047	21.2%	7 371	19.5%	6 101	16.2%	18 584	49.2%	4 024	44.6%	51.6%
Waste Management	4 925	6 660	502	10.2%	2 140	43.4%	2 444	36.7%	562	8.4%	5 648	84.8%	1 534	68.5%	(63.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 348 974	1 266 928	339 984	25.2%	372 081	27.6%	375 737	29.7%	355 622	28.1%	1 443 424	113.9%	317 942	109.5%	11.9%
Property rates, penalties and collection charges	272 882	278 808	69 764	25.6%	70 451	25.8%	71 007	25.5%	71 571	25.7%	282 793	101.4%	66 064	101.1%	8.3%
Service charges	688 454	686 977	184 061	26.7%	169 647	24.6%	161 418	23.5%	174 587	25.4%	689 714	100.4%	158 512	99.4%	10.1%
Other revenue	130 057	113 657	32 035	24.6%	70 296	54.1%	72 174	63.5%	102 416	90.1%	276 920	243.6%	83 111	208.9%	23.2%
Government - operating	189 620	111 668	45 474	24.0%	35 655	18.8%	34 170	30.6%	-	-	115 299	103.3%	3 354	96.4%	(100.0%)
Government - capital	45 771	52 462	3 688	8.1%	18 775	41.0%	30 272	57.7%	-	-	52 735	100.5%	-	94.7%	-
Interest	22 191	23 356	4 961	22.4%	7 256	32.7%	6 696	28.7%	7 049	30.2%	25 963	111.2%	6 901	81.7%	2.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 031 355)	(1 097 044)	(331 931)	32.2%	(258 444)	25.1%	(254 259)	23.2%	(260 640)	23.8%	(1 105 273)	100.8%	(247 910)	101.0%	5.1%
Suppliers and employees	(940 771)	(1 004 570)	(316 612)	33.7%	(237 285)	25.2%	(238 444)	23.7%	(244 213)	24.3%	(1 036 556)	103.2%	(228 527)	102.8%	6.9%
Finance charges	(28 081)	(28 081)	-	-	(5 036)	17.9%	-	-	-	-	(5 036)	17.9%	(4 829)	40.2%	(100.0%)
Transfers and grants	(62 503)	(64 393)	(15 318)	24.5%	(16 122)	25.8%	(15 814)	24.6%	(16 426)	25.5%	(63 681)	98.9%	(14 554)	99.5%	12.9%
Net Cash from/(used) Operating Activities	317 619	169 884	8 053	2.5%	113 637	35.8%	121 478	71.5%	94 983	55.9%	338 151	199.0%	70 032	159.4%	35.6%
Cash Flow from Investing Activities															
Receipts	(204 850)	(29 200)	126 000	(61.5%)	(39 419)	19.2%	72 000	(246.6%)	(288 000)	986.3%	(129 419)	443.2%	(41 940)	(2.1%)	586.7%
Proceeds on disposal of PPE	150	800	-	-	2 581	1 720.4%	-	-	-	-	2 581	322.6%	60	60.9%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(205 000)	(30 000)	126 000	(61.5%)	(42 000)	20.5%	72 000	(240.0%)	(288 000)	960.0%	(132 000)	440.0%	(42 000)	(2.2%)	585.7%
Payments	(186 399)	(264 234)	(20 132)	10.8%	(53 640)	28.8%	(54 392)	20.6%	(39 647)	15.0%	(167 811)	63.5%	(84 031)	74.5%	(52.8%)
Capital assets	(186 399)	(264 234)	(20 132)	10.8%	(53 640)	28.8%	(54 392)	20.6%	(39 647)	15.0%	(167 811)	63.5%	(84 031)	74.5%	(52.8%)
Net Cash from/(used) Investing Activities	(391 249)	(293 434)	105 868	(27.1%)	(93 059)	23.8%	17 608	(6.0%)	(327 647)	111.7%	(297 231)	101.3%	(125 971)	101.7%	160.1%
Cash Flow from Financing Activities															
Receipts	85 242	131 282	349	.4%	3 430	4.0%	1 953	1.5%	1 289	1.0%	7 022	5.3%	2 386	6.9%	(46.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	80 000	126 040	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 242	5 242	349	6.7%	3 430	65.4%	1 953	37.3%	1 289	24.6%	7 022	134.0%	2 386	49.3%	(46.0%)
Payments	(16 709)	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(2 301)	13.8%	(8 792)	52.6%	(17 375)	104.0%	(3 962)	70.0%	121.9%
Repayment of borrowing	(16 709)	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(2 301)	13.8%	(8 792)	52.6%	(17 375)	104.0%	(3 962)	70.0%	121.9%
Net Cash from/(used) Financing Activities	68 532	114 572	(1 847)	(2.7%)	(657)	(1.0%)	(348)	(.3%)	(7 502)	(6.5%)	(10 354)	(9.0%)	(1 576)	(7.0%)	376.1%
Net Increase/(Decrease) in cash held	(5 098)	(8 978)	112 074	(2 198.5%)	19 921	(390.8%)	138 738	(1 545.2%)	(240 167)	2 674.9%	30 566	(340.4%)	(57 515)	(1 044.4%)	317.6%
Cash/cash equivalents at the year begin:	47 859	68 326	68 326	142.8%	180 400	376.9%	200 322	293.2%	339 059	496.2%	68 326	100.0%	125 842	100.0%	169.4%
Cash/cash equivalents at the year end:	42 762	59 348	180 400	421.9%	200 322	468.5%	339 059	571.3%	98 893	166.6%	98 893	166.6%	68 326	142.8%	44.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 547	54.9%	360	5.6%	235	3.6%	2 321	35.9%	6 464	7.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 768	89.7%	566	3.2%	273	1.6%	980	5.6%	17 587	21.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 014	55.0%	1 787	7.6%	889	3.8%	7 969	33.7%	23 659	28.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 874	63.3%	298	6.6%	198	4.4%	1 168	25.7%	4 538	5.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 796	62.2%	307	6.8%	173	3.8%	1 217	27.1%	4 493	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	241	10.0%	110	4.6%	128	5.3%	1 922	80.0%	2 401	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(.2%)	131	7.1%	111	6.1%	1 595	87.0%	1 835	2.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 462	50.2%	999	4.4%	686	3.0%	9 701	42.5%	22 847	27.3%	-	-	-	-
Total By Income Source	49 699	59.3%	4 558	5.4%	2 693	3.2%	26 873	32.1%	83 823	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 668	46.9%	512	14.4%	217	6.1%	1 162	32.7%	3 559	4.2%	-	-	-	-
Commercial	21 409	70.8%	1 439	4.8%	753	2.5%	6 620	21.9%	30 221	36.1%	-	-	-	-
Households	23 501	56.8%	2 343	5.7%	1 600	3.9%	13 961	33.7%	41 405	49.4%	-	-	-	-
Other	3 120	36.1%	264	3.1%	123	1.4%	5 129	59.4%	8 637	10.3%	-	-	-	-
Total By Customer Group	49 699	59.3%	4 558	5.4%	2 693	3.2%	26 873	32.1%	83 823	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	25 314	100.0%	-	-	-	-	-	-	25 314	27.1%
Bulk Water	867	100.0%	-	-	-	-	-	-	867	.9%
PAYE deductions	4 184	100.0%	-	-	-	-	-	-	4 184	4.5%
VAT (output less input)	3 245	100.0%	-	-	-	-	-	-	3 245	3.5%
Pensions / Retirement	4 411	100.0%	-	-	-	-	-	-	4 411	4.7%
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	9.4%
Trade Creditors	45 140	100.0%	-	-	-	-	-	-	45 140	48.3%
Auditor-General	64	100.0%	-	-	-	-	-	-	64	.1%
Other	1 377	100.0%	-	-	-	-	-	-	1 377	1.5%
Total	93 395	100.0%	-	-	-	-	-	-	93 395	100.0%

Contact Details

Municipal Manager	Mr W D Fouche	013 249 7264
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	191 766	185 039	61 610	32.1%	45 995	24.0%	34 924	18.9%	44 880	24.3%	187 409	101.3%	31 157	104.1%	44.0%
Property rates	62 157	62 157	23 948	38.5%	13 509	21.7%	13 458	21.7%	12 901	20.8%	63 816	102.7%	11 538	92.6%	11.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44 342	39 342	8 581	19.4%	9 110	20.5%	6 799	17.3%	10 165	25.8%	34 655	88.1%	7 164	83.9%	41.9%
Service charges - water revenue	12 352	11 452	2 387	19.3%	2 883	23.3%	4 370	38.2%	2 949	25.8%	12 589	109.9%	3 153	87.2%	(6.5%)
Service charges - sanitation revenue	8 273	8 273	2 066	25.0%	2 030	24.5%	2 014	24.3%	2 026	24.5%	8 137	98.3%	1 894	99.4%	7.0%
Service charges - refuse revenue	8 487	8 487	2 242	26.4%	2 146	25.3%	2 155	25.4%	2 151	25.3%	8 694	102.4%	1 963	99.0%	9.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	444	418	106	23.9%	171	38.4%	169	40.3%	361	86.2%	806	192.6%	41	82.5%	779.4%
Interest earned - external investments	216	264	103	47.6%	132	61.2%	50	19.1%	78	29.4%	363	137.7%	22	88.8%	249.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 401	5 250	1 502	27.8%	1 131	20.9%	3 061	58.3%	2 798	53.3%	8 492	161.8%	710	16.5%	294.1%
Licences and permits	33	7	63	194.7%	2	5.9%	1	17.5%	(60)	(914.1%)	6	92.4%	2	701.4%	(2 988.0%)
Agency services	2 384	2 010	123	5.2%	-	-	2 274	113.1%	541	26.9%	2 938	146.2%	689	76.7%	(21.4%)
Transfers recognised - operational	46 402	46 402	19 964	43.0%	14 463	31.2%	371	.8%	10 672	23.0%	45 470	98.0%	3 393	129.9%	214.6%
Other own revenue	1 070	771	506	47.3%	219	20.5%	202	26.2%	297	38.6%	1 225	158.9%	569	899.7%	(47.8%)
Gains on disposal of PPE	204	204	18	8.8%	200	98.0%	-	-	-	-	218	106.9%	19	2.8%	(100.0%)
Operating Expenditure	233 323	229 816	33 912	14.5%	31 022	13.3%	31 867	13.9%	40 382	17.6%	137 183	59.7%	28 483	58.0%	41.8%
Employee related costs	78 916	78 916	15 075	19.1%	14 419	18.3%	15 376	19.5%	15 716	19.9%	60 586	76.8%	13 599	78.8%	15.6%
Remuneration of councillors	5 109	5 109	1 139	22.3%	1 197	23.4%	1 192	23.3%	1 543	30.2%	5 071	99.3%	1 197	99.6%	28.9%
Debt impairment	9 190	9 190	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 980	50 980	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 537	1 937	533	34.7%	824	53.6%	861	44.4%	1 341	69.2%	3 558	183.7%	158	11.4%	748.9%
Bulk purchases	40 770	40 770	11 022	27.0%	8 329	20.4%	8 031	19.7%	12 016	29.5%	39 398	96.6%	6 615	65.7%	81.6%
Other Materials	-	6 135	73	-	886	-	779	12.7%	1 078	17.6%	2 817	45.9%	4	12.5%	29 905.3%
Contracted services	3 474	4 174	777	22.4%	518	14.9%	58	1.4%	1 643	39.4%	2 995	71.8%	779	48.4%	111.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	43 349	32 605	5 294	12.2%	4 850	11.2%	5 570	17.1%	7 044	21.6%	22 758	69.8%	6 132	116.0%	14.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 557)	(44 777)	27 698		14 973		3 057		4 498		50 226		2 674		
Transfers recognised - capital	17 232	17 232	7 139	41.4%	-	-	10 093	58.6%	-	-	17 232	100.0%	-	89.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 325)	(27 545)	34 837		14 973		13 150		4 498		67 458		2 674		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 325)	(27 545)	34 837		14 973		13 150		4 498		67 458		2 674		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 325)	(27 545)	34 837		14 973		13 150		4 498		67 458		2 674		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 325)	(27 545)	34 837		14 973		13 150		4 498		67 458		2 674		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	17 267	17 072	302	1.7%	4 160	24.1%	2 752	16.1%	9 194	53.9%	16 408	96.1%	2 701	36.1%	240.5%
National Government	16 370	16 370	277	1.7%	4 155	25.4%	2 752	16.8%	9 186	56.1%	16 370	100.0%	2 617	36.3%	251.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 370	16 370	277	1.7%	4 155	25.4%	2 752	16.8%	9 186	56.1%	16 370	100.0%	2 617	36.3%	251.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	897	701	24	2.7%	5	.6%	0	.1%	8	1.1%	38	5.4%	83	33.1%	(90.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 267	17 072	302	1.7%	4 160	24.1%	2 752	16.1%	9 194	53.9%	16 408	96.1%	2 701	36.1%	240.5%
Governance and Administration	16 637	16 481	292	1.8%	4 160	25.0%	2 752	16.7%	9 194	55.8%	16 398	99.5%	2 630	36.1%	249.5%
Executive & Council	16 386	16 386	279	1.7%	4 155	25.4%	2 752	16.8%	9 186	56.1%	16 373	99.9%	2 617	36.3%	251.0%
Budget & Treasury Office	30	30	6	20.1%	5	16.9%	-	-	0	-	11	37.1%	13	49.8%	(99.9%)
Corporate Services	221	65	6	2.8%	0	.1%	-	-	7	11.4%	14	21.2%	-	10.5%	(100.0%)
Community and Public Safety	97	175	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	20	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	42	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33	15	10	30.4%	-	-	-	-	0	2.0%	10	67.9%	-	50.0%	(100.0%)
Planning and Development	23	5	-	-	-	-	-	-	0	6.1%	0	6.1%	-	-	(100.0%)
Road Transport	10	10	10	100.2%	-	-	-	-	-	-	10	98.2%	-	50.0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	500	200	-	-	-	-	-	-	-	-	-	-	70	39.3%	(100.0%)
Electricity	400	-	-	-	-	-	-	-	-	-	-	-	70	40.1%	(100.0%)
Water	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	200	-	-	-	-	-	-	-	-	-	-	-	46.4%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	208 794	202 067	68 731	32.9%	45 795	21.9%	45 017	22.3%	45 098	22.3%	204 641	101.3%	31 300	103.6%	44.1%
Property rates, penalties and collection charges	62 157	62 157	23 948	38.5%	13 509	21.7%	13 458	21.7%	12 901	20.8%	63 816	102.7%	11 574	92.9%	11.5%
Service charges	73 455	67 555	15 276	20.8%	16 169	22.0%	15 339	22.7%	17 292	25.6%	64 075	94.8%	14 299	88.6%	20.9%
Other revenue	9 332	8 457	1 443	15.5%	1 522	16.3%	5 706	67.5%	4 571	54.1%	13 243	156.6%	2 011	180.1%	127.3%
Government - operating	46 402	46 402	20 822	44.9%	14 463	31.2%	371	.8%	9 814	21.1%	45 470	98.0%	3 393	129.9%	189.3%
Government - capital	17 232	17 232	7 139	41.4%	-	-	10 093	58.6%	-	-	17 232	100.0%	-	89.9%	-
Interest	216	264	103	47.6%	132	61.2%	50	19.1%	520	197.1%	806	305.3%	22	88.8%	2 236.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 154)	(169 646)	(33 912)	19.6%	(31 022)	17.9%	(31 867)	18.8%	(40 854)	24.1%	(137 655)	81.1%	(25 808)	56.8%	58.3%
Suppliers and employees	(171 617)	(167 709)	(33 379)	19.4%	(30 199)	17.6%	(31 006)	18.5%	(39 513)	23.6%	(134 097)	80.0%	(25 650)	56.6%	54.0%
Finance charges	(1 537)	(1 937)	(533)	34.7%	(824)	53.6%	(861)	44.4%	(1 341)	69.2%	(3 558)	183.7%	(158)	11.4%	748.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 641	32 421	34 819	97.7%	14 773	41.4%	13 150	40.6%	4 244	13.1%	66 986	206.6%	5 491	(264.5%)	(22.7%)
Cash Flow from Investing Activities															
Receipts	204	204	18	8.8%	200	98.0%	-	-	-	-	218	106.9%	19	1.4%	(100.0%)
Proceeds on disposal of PPE	204	204	18	8.8%	200	98.0%	-	-	-	-	218	106.9%	19	2.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 267)	(17 072)	(302)	1.7%	(4 160)	24.1%	(2 752)	16.1%	(9 194)	53.9%	(16 408)	96.1%	-	.2%	(100.0%)
Capital assets	(17 267)	(17 072)	(302)	1.7%	(4 160)	24.1%	(2 752)	16.1%	(9 194)	53.9%	(16 408)	96.1%	-	.2%	(100.0%)
Net Cash from/(used) Investing Activities	(17 063)	(16 868)	(284)	1.7%	(3 960)	23.2%	(2 752)	16.3%	(9 194)	54.5%	(16 190)	96.0%	19	.1%	(48 490.2%)
Cash Flow from Financing Activities															
Receipts	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	12	(18.9%)	43	(68.2%)	(16)	(4 139.5%)	(174.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	12	(18.9%)	43	(68.2%)	(16)	(4 139.5%)	(174.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	12	(18.9%)	43	(68.2%)	(16)	(4 139.5%)	(174.0%)
Net Increase/(Decrease) in cash held	18 515	15 491	34 534	186.5%	10 817	58.4%	10 426	67.3%	(4 939)	(31.9%)	50 839	328.2%	5 494	(176.1%)	(189.9%)
Cash/cash equivalents at the year begin:	(23 525)	(39 879)	4 290	(18.2%)	38 824	(165.0%)	49 641	(124.5%)	60 067	(150.6%)	4 290	(10.8%)	74 329	141.8%	(19.2%)
Cash/cash equivalents at the year end:	(5 010)	(24 388)	38 824	(774.9%)	49 641	(990.8%)	60 067	(246.3%)	55 129	(226.0%)	55 129	(226.0%)	79 824	(200.2%)	(30.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	936	4.0%	846	3.6%	689	3.0%	20 725	89.3%	23 196	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	903	6.8%	2 331	17.7%	348	2.6%	9 613	72.9%	13 194	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 538	4.1%	4 091	3.7%	3 817	3.5%	97 256	88.7%	109 703	56.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	614	4.3%	434	3.0%	372	2.6%	12 980	90.1%	14 400	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	657	3.9%	532	3.2%	483	2.9%	15 164	90.1%	16 835	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	656	3.7%	820	4.6%	365	2.0%	16 128	89.8%	17 969	9.2%	-	-	-	-
Total By Income Source	8 304	4.3%	9 055	4.6%	6 074	3.1%	171 866	88.0%	195 299	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	154	3.5%	54	1.2%	31	.7%	4 189	94.6%	4 429	2.3%	-	-	-	-
Commercial	1 669	6.8%	1 263	5.1%	907	3.7%	20 774	84.4%	24 613	12.6%	-	-	-	-
Households	2 897	3.7%	2 494	3.2%	2 238	2.8%	71 151	90.3%	78 781	40.3%	-	-	-	-
Other	3 584	4.1%	5 244	6.0%	2 898	3.3%	75 752	86.6%	87 477	44.8%	-	-	-	-
Total By Customer Group	8 304	4.3%	9 055	4.6%	6 074	3.1%	171 866	88.0%	195 299	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 211	12.2%	5 664	13.3%	-	-	31 691	74.5%	42 565	61.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	547	27.0%	-	-	-	-	1 481	73.0%	2 028	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	951	100.0%	-	-	-	-	-	-	951	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 706	38.9%	1 701	7.6%	-	-	11 988	53.5%	22 394	32.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 516	100.0%	-	-	-	-	-	-	1 516	2.2%
Total	16 931	24.4%	7 365	10.6%	-	-	45 159	65.0%	69 455	100.0%

Contact Details

Municipal Manager	Mrs Thandi Shoba	013 253 7628
Financial Manager	Mrs Winny Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	362 940	390 230	137 158	37.8%	202 020	55.7%	89 935	23.0%	140 066	35.9%	569 178	145.9%	111 086	130.8%	26.1%
Property rates	6 657	22 086	3 378	50.7%	3 379	50.8%	66 895	302.9%	99 766	451.7%	173 418	785.2%	9 125	222.2%	993.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 931	39 931	11 761	29.5%	9 674	24.2%	6 539	16.4%	14 774	37.0%	42 748	107.1%	6 455	82.0%	128.9%
Service charges - sanitation revenue	1 533	1 533	374	24.4%	374	24.4%	264	17.2%	389	25.3%	1 400	91.3%	243	-	59.9%
Service charges - refuse revenue	3 186	12 309	3 073	96.5%	3 078	96.6%	2 078	16.9%	4 392	35.7%	12 622	102.5%	753	135.9%	483.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	135	534	160	118.0%	106	78.6%	78	14.6%	202	37.8%	546	102.1%	271	461.2%	(25.4%)
Interest earned - external investments	500	1 455	253	50.6%	2 192	438.4%	1 571	108.0%	1 192	81.9%	5 207	357.9%	1 446	37.9%	(17.6%)
Interest earned - outstanding debtors	21 240	23 369	5 718	26.9%	5 998	28.2%	4 199	18.0%	6 592	28.2%	22 508	96.3%	4 965	109.1%	32.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	477	939	33	6.9%	20	4.2%	99	10.5%	473	50.4%	624	66.5%	68	346.5%	592.0%
Licences and permits	203	295	114	56.4%	28	13.8%	9	3.2%	42	14.3%	194	65.7%	10	164.4%	325.4%
Agency services	5 800	5 800	1 225	21.1%	1 937	33.4%	871	15.0%	299	5.2%	4 332	74.7%	-	-	(100.0%)
Transfers recognised - operational	280 980	279 699	109 423	38.9%	171 762	61.1%	1 127	.4%	1 127	.4%	283 439	101.3%	67 000	126.3%	(98.3%)
Other own revenue	2 298	2 279	1 646	71.6%	3 471	151.1%	6 206	272.3%	10 818	474.7%	22 140	971.6%	20 750	1 097.3%	(47.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	542 204	360 517	64 569	11.9%	78 675	14.5%	35 717	9.9%	79 454	22.0%	258 415	71.7%	92 504	82.9%	(14.1%)
Employee related costs	101 036	99 603	24 359	24.1%	24 022	23.8%	16 318	16.4%	24 433	24.5%	89 132	89.5%	23 238	112.2%	5.1%
Remuneration of councillors	19 092	18 354	4 365	22.9%	4 498	23.6%	3 063	16.7%	4 936	26.9%	16 862	91.9%	4 610	100.2%	7.1%
Debt impairment	55 997	55 997	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	174 084	43 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	100 000	62 054	17 986	18.0%	17 813	17.8%	9 485	15.3%	15 835	25.5%	61 118	98.5%	20 627	98.9%	(23.2%)
Other Materials	2 550	1 247	2	.1%	582	22.8%	30	2.4%	1	.1%	616	49.4%	-	-	(100.0%)
Contracted services	6 300	6 000	1 736	27.6%	2 589	41.1%	721	12.0%	1 867	31.1%	6 914	115.2%	3 613	103.0%	(48.3%)
Transfers and grants	20 101	19 224	1 753	8.7%	3 998	19.9%	1 965	10.2%	6 491	33.8%	14 207	73.9%	-	-	(100.0%)
Other expenditure	63 044	54 387	14 369	22.8%	25 173	39.9%	4 133	7.6%	25 891	47.6%	69 566	127.9%	40 415	153.6%	(35.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(179 264)	29 713	72 588		123 345		54 219		60 611		310 763		18 582		
Transfers recognised - capital	110 820	111 341	-	-	-	-	-	-	-	-	-	-	-	97.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(68 444)	141 053	72 588		123 345		54 219		60 611		310 763		18 582		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(68 444)	141 053	72 588		123 345		54 219		60 611		310 763		18 582		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(68 444)	141 053	72 588		123 345		54 219		60 611		310 763		18 582		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(68 444)	141 053	72 588		123 345		54 219		60 611		310 763		18 582		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	110 820	111 341	1 057	1.0%	8 468	7.6%	16 868	15.1%	43 479	39.1%	69 871	62.8%	18 840	54.3%	130.8%
National Government	110 820	111 341	1 057	1.0%	8 468	7.6%	16 868	15.1%	43 479	39.1%	69 871	62.8%	18 840	54.3%	130.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 820	111 341	1 057	1.0%	8 468	7.6%	16 868	15.1%	43 479	39.1%	69 871	62.8%	18 840	54.3%	130.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	110 820	111 341	1 057	1.0%	8 468	7.6%	16 868	15.1%	43 479	39.1%	69 871	62.8%	18 840	54.3%	130.8%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	12.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	23.9%	-
Community and Public Safety	-	-	107	-	-	-	-	-	-	-	107	-	-	12.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	12.3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	107	-	-	-	-	-	-	-	107	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	110 820	111 341	950	.9%	8 468	7.6%	16 868	15.1%	41 713	37.5%	67 998	61.1%	18 840	59.4%	121.4%
Planning and Development	110 820	111 341	950	.9%	8 468	7.6%	16 868	15.1%	41 713	37.5%	67 998	61.1%	18 840	59.4%	121.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	1 766	-	1 766	-	-	11.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	1 766	-	1 766	-	-	46.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	407 189	406 587	119 929	29.5%	121 345	29.8%	137 763	33.9%	32 587	8.0%	411 623	101.2%	75 353	103.4%	(56.8%)
Property rates, penalties and collection charges	240	1 230	1 937	806.5%	3 912	1 629.2%	141	11.4%	5 459	443.9%	11 449	931.0%	50	3.6%	10 730.4%
Service charges	2 050	2 625	646	31.5%	617	30.1%	660	25.1%	773	29.5%	2 696	102.7%	598	5.3%	29.3%
Other revenue	8 913	9 867	7 592	85.2%	28 551	320.3%	8 597	87.1%	25 026	253.6%	69 766	707.1%	6 216	350.8%	302.6%
Government - operating	280 980	275 755	109 423	38.9%	87 008	31.0%	79 024	28.7%	-	-	275 455	99.9%	67 000	125.2%	(100.0%)
Government - capital	110 820	115 285	-	-	-	-	47 440	41.2%	-	-	47 440	41.2%	-	97.5%	-
Interest	4 185	1 825	332	7.9%	1 257	30.0%	1 901	104.2%	1 327	72.7%	4 817	263.9%	1 488	14.7%	(10.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(289 816)	(500 030)	(90 302)	31.2%	(87 889)	30.3%	(62 932)	12.6%	(79 454)	15.9%	(320 577)	64.1%	(89 826)	124.5%	(11.5%)
Suppliers and employees	(289 816)	(500 030)	(90 256)	31.1%	(87 889)	30.3%	(62 932)	12.6%	(79 454)	15.9%	(320 531)	64.1%	(89 826)	124.5%	(11.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(46)	-	-	-	-	-	-	-	(46)	-	-	-	-
Net Cash from/(used) Operating Activities	117 372	(93 443)	29 627	25.2%	33 456	28.5%	74 831	(80.1%)	(46 868)	50.2%	91 046	(97.4%)	(14 473)	37.7%	223.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(15 746)	14.1%	(46 257)	41.5%	-	1.2%	(100.0%)
Capital assets	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(15 746)	14.1%	(46 257)	41.5%	-	1.2%	(100.0%)
Net Cash from/(used) Investing Activities	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(15 746)	14.1%	(46 257)	41.5%	-	1.2%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 553	(204 784)	27 724	423.1%	23 995	366.2%	55 683	(27.2%)	(62 613)	30.6%	44 789	(21.9%)	(14 473)	(440.7%)	332.6%
Cash/cash equivalents at the year begin:	24 000	41 211	41 211	171.7%	68 935	287.2%	92 930	225.5%	148 614	360.6%	41 211	100.0%	53 901	-	175.7%
Cash/cash equivalents at the year end:	30 553	(163 572)	68 935	225.6%	92 930	304.2%	148 614	(90.9%)	86 000	(52.6%)	86 000	(52.6%)	39 428	(440.7%)	118.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 167	4.8%	2 095	1.4%	2 079	1.4%	138 076	92.4%	149 416	37.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	216	100.0%	216	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 550	2.7%	1 492	2.6%	1 322	2.3%	52 543	92.3%	56 908	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	124	2.1%	121	2.1%	120	2.0%	5 496	93.8%	5 861	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 292	4.7%	1 015	2.1%	1 011	2.1%	44 358	91.1%	48 676	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 254	2.4%	2 222	2.4%	2 183	2.3%	87 173	92.9%	93 832	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 525	16.6%	426	1.1%	579	1.5%	31 798	80.9%	39 328	10.0%	-	-	-	-
Total By Income Source	19 912	5.1%	7 371	1.9%	7 293	1.8%	359 661	91.2%	394 237	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	106	5.1%	58	2.8%	55	2.7%	1 835	89.3%	2 054	.5%	-	-	-	-
Commercial	373	2.3%	365	2.3%	355	2.2%	14 951	93.2%	16 044	4.1%	-	-	-	-
Households	9 205	5.6%	2 927	1.8%	2 910	1.8%	148 206	90.8%	163 248	41.4%	-	-	-	-
Other	10 229	4.8%	4 021	1.9%	3 972	1.9%	194 668	91.4%	212 891	54.0%	-	-	-	-
Total By Customer Group	19 912	5.1%	7 371	1.9%	7 293	1.8%	359 661	91.2%	394 237	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	7 744	100.0%	-	-	-	-	-	-	7 744	76.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 398	100.0%	-	-	-	-	-	-	2 398	23.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 143	100.0%	-	-	-	-	-	-	10 143	100.0%

Contact Details

Municipal Manager	Mr J I Sindane	013 986 9115
Financial Manager	Ms MS Makgaba	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	367 798	359 531	143 131	38.9%	102 780	27.9%	18 562	5.2%	48 152	13.4%	312 625	87.0%	28 104	89.8%	71.3%
Property rates	6 862	9 649	3 908	57.0%	3 840	56.0%	3 399	35.2%	3 970	41.1%	15 117	156.7%	1 985	93.4%	100.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	28 657	20 760	13 312	46.5%	12 706	44.3%	6 355	30.6%	27 593	132.9%	59 966	288.9%	4 196	75.2%	557.6%
Service charges - sanitation revenue	2 547	3 310	1 617	63.5%	905	35.5%	620	18.7%	924	27.9%	4 065	122.8%	926	-	(.3%)
Service charges - refuse revenue	2 700	3 638	1 344	49.8%	1 017	37.7%	688	18.9%	1 031	28.3%	4 080	112.2%	743	118.9%	38.7%
Service charges - other	187	250	73	38.8%	72	38.5%	42	16.6%	61	24.5%	248	99.1%	21	79.1%	188.8%
Rental of facilities and equipment	172	112	20	11.3%	21	12.2%	30	26.4%	12	10.5%	82	73.1%	32	191.1%	(63.2%)
Interest earned - external investments	14 161	6 415	1 451	10.2%	1 612	11.4%	1 878	29.3%	5 473	85.3%	10 415	162.3%	1 816	165.8%	201.4%
Interest earned - outstanding debtors	9 450	9 450	4 077	43.1%	2 853	30.2%	3 023	32.0%	6 240	66.0%	16 193	171.4%	5 759	144.9%	8.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	196	196	35	17.8%	44	22.3%	50	25.3%	60	30.6%	188	96.0%	41	71.9%	47.5%
Licences and permits	2 652	3 634	1 101	41.5%	1 676	63.2%	1 161	31.9%	1 976	54.4%	5 914	162.7%	1 139	131.7%	73.5%
Agency services	982	-	-	-	-	-	-	-	-	-	-	-	132	198.5%	(100.0%)
Transfers recognised - operational	296 776	297 076	113 822	38.4%	77 262	26.0%	1 022	.3%	-	-	192 106	64.7%	-	79.7%	-
Other own revenue	2 456	5 041	2 372	96.6%	771	31.4%	295	5.9%	813	16.1%	4 251	84.3%	11 314	403.4%	(92.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	522 543	522 477	66 380	12.7%	91 945	17.6%	85 588	16.4%	103 932	19.9%	347 845	66.6%	115 875	60.7%	(10.3%)
Employee related costs	138 682	143 851	31 658	22.8%	35 112	25.3%	30 723	21.4%	34 645	24.1%	132 137	91.9%	31 176	98.3%	11.1%
Remuneration of councillors	18 583	18 583	3 878	20.9%	3 901	21.0%	3 916	21.1%	5 575	30.0%	17 270	92.9%	3 835	93.4%	45.4%
Debt impairment	35 700	35 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	140 000	140 000	-	-	-	-	3 529	2.5%	651	.5%	4 180	3.0%	-	-	(100.0%)
Finance charges	350	-	21	6.0%	32	9.2%	35	-	25	-	113	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	36 276	39 930	3 888	10.7%	13 943	38.4%	3 208	8.0%	10 828	27.1%	31 867	79.8%	4 908	76.8%	120.6%
Contracted services	24 220	27 588	3 775	15.6%	9 026	37.3%	7 815	28.3%	5 624	20.4%	26 241	95.1%	4 521	88.3%	24.4%
Transfers and grants	5 465	-	186	3.4%	82	1.5%	76	-	687	-	1 030	-	29 999	77.7%	(97.7%)
Other expenditure	123 267	116 824	22 975	18.6%	29 849	24.2%	36 286	31.1%	45 897	39.3%	135 007	115.6%	41 434	85.6%	10.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(154 745)	(162 946)	76 751		10 835		(67 026)		(55 780)		(35 220)		(87 770)		
Transfers recognised - capital	111 849	111 849	90 437	80.9%	22 024	19.7%	-	-	-	-	112 461	100.5%	-	36.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(42 895)	(51 097)	167 188		32 859		(67 026)		(55 780)		77 241		(87 770)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(42 895)	(51 097)	167 188		32 859		(67 026)		(55 780)		77 241		(87 770)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(42 895)	(51 097)	167 188		32 859		(67 026)		(55 780)		77 241		(87 770)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(42 895)	(51 097)	167 188		32 859		(67 026)		(55 780)		77 241		(87 770)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	124 605	124 605	59 375	47.7%	26 731	21.5%	21 763	17.5%	28 129	22.6%	135 998	109.1%	49 897	58.2%	(43.6%)
National Government	112 405	112 405	59 375	52.8%	24 303	21.6%	18 940	16.8%	27 932	24.8%	130 550	116.1%	37 234	88.9%	(25.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	2 958	48.3%	(100.0%)
Transfers recognised - capital	112 405	112 405	59 375	52.8%	24 303	21.6%	18 940	16.8%	27 932	24.8%	130 550	116.1%	40 192	83.6%	(30.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	412	-	(100.0%)
Internally generated funds	12 200	12 200	-	-	2 428	19.9%	2 823	23.1%	197	1.6%	5 448	44.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	9 293	-	(100.0%)
Capital Expenditure Standard Classification	124 605	124 605	59 375	47.7%	26 731	21.5%	21 763	17.5%	28 129	22.6%	135 998	109.1%	49 897	58.2%	(43.6%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	1 000	-	-	246	24.6%	301	30.1%	197	19.7%	744	74.4%	15 274	67.1%	(98.7%)
Community & Social Services	1 000	1 000	-	-	246	24.6%	301	30.1%	197	19.7%	744	74.4%	12 473	66.7%	(98.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	2 801	69.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	246	-	-	-	-	-	246	-	660	8.3%	(100.0%)
Planning and Development	-	-	-	-	246	-	-	-	-	-	246	-	660	99.2%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	123 605	123 605	59 375	48.0%	26 238	21.2%	21 461	17.4%	27 932	22.6%	135 007	109.2%	33 963	80.0%	(17.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	66	-	(100.0%)
Water	112 484	112 484	52 741	46.9%	24 057	21.4%	19 301	17.2%	27 932	24.8%	124 031	110.3%	10 276	55.9%	171.8%
Waste Water Management	11 121	11 121	6 634	59.7%	2 182	19.6%	2 160	19.4%	-	-	10 976	98.7%	23 621	181.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	479 948	479 948	227 973	47.5%	275 807	57.5%	105 796	22.0%	198 965	41.5%	808 540	168.5%	92 280	122.0%	115.6%
Property rates, penalties and collection charges	6 862	6 862	1 467	21.4%	200	2.9%	1 186	17.3%	155	2.3%	3 007	43.8%	-	-	(100.0%)
Service charges	34 091	34 091	5 101	15.0%	2 702	7.9%	4 431	13.0%	1 216	3.6%	13 450	39.5%	115	2.9%	955.2%
Other revenue	6 460	6 460	15 645	242.2%	171 880	2 660.8%	96 396	1 492.3%	83 464	1 292.1%	367 386	5 687.4%	24 812	1 671.0%	236.4%
Government - operating	297 076	297 076	111 092	37.4%	77 262	26.0%	1 022	.3%	82 389	27.7%	271 765	91.5%	8 639	87.3%	853.7%
Government - capital	111 849	111 849	93 167	83.3%	22 024	19.7%	-	-	31 684	28.3%	146 875	131.3%	54 052	70.1%	(41.4%)
Interest	23 611	23 611	1 500	6.4%	1 738	7.4%	2 761	11.7%	56	.2%	6 056	25.6%	4 661	109.4%	(98.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(355 343)	(355 343)	(168 560)	47.4%	(153 857)	43.3%	(163 969)	46.1%	(102 245)	28.8%	(588 631)	165.7%	(109 175)	104.2%	(6.3%)
Suppliers and employees	(349 528)	(349 528)	(168 341)	48.2%	(153 737)	44.0%	(163 797)	46.9%	(101 515)	29.0%	(587 390)	168.1%	(92 353)	116.0%	9.9%
Finance charges	(350)	(350)	(33)	9.6%	(38)	11.0%	(35)	10.0%	(33)	9.3%	(139)	39.8%	-	-	(100.0%)
Transfers and grants	(5 465)	(5 465)	(186)	3.4%	(82)	1.5%	(137)	2.5%	(698)	12.8%	(1 102)	20.2%	(16 822)	36.1%	(95.8%)
Net Cash from/(used) Operating Activities	124 605	124 605	59 412	47.7%	121 950	97.9%	(58 173)	(46.7%)	96 720	77.6%	219 908	176.5%	(16 895)	182.4%	(672.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(28 416)	22.8%	(134 708)	108.1%	(63 735)	79.4%	(55.4%)
Capital assets	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(28 416)	22.8%	(134 708)	108.1%	(63 735)	79.4%	(55.4%)
Net Cash from/(used) Investing Activities	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(28 416)	22.8%	(134 708)	108.1%	(63 735)	79.4%	(55.4%)
Cash Flow from Financing Activities															
Receipts	50	50	3	5.7%	6	12.9%	-	-	25	50.2%	34	68.8%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	50	3	5.7%	6	12.9%	-	-	25	50.2%	34	68.8%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	50	50	3	5.7%	6	12.9%	-	-	25	50.2%	34	68.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	50	50	(257)	(513.0%)	95 226	190 435.9%	(78 064)	(156 114.9%)	68 329	136 647.5%	85 235	170 455.5%	(80 630)	(65.1%)	(184.7%)
Cash/cash equivalents at the year begin:	87 930	87 930	697	.8%	441	.5%	95 666	108.8%	17 603	20.0%	697	.8%	132 848	-	(86.7%)
Cash/cash equivalents at the year end:	87 980	87 980	441	.5%	95 666	108.7%	17 603	20.0%	85 932	97.7%	85 932	97.7%	52 218	59.4%	64.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 296	7.5%	3 740	3.9%	13 448	13.9%	72 323	74.7%	96 808	40.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 223	3.2%	1 053	2.7%	1 056	2.7%	35 218	91.4%	38 549	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	274	1.7%	269	1.6%	266	1.6%	15 567	95.1%	16 376	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	306	1.8%	296	1.7%	291	1.7%	16 067	94.7%	16 961	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 558	2.8%	1 488	2.7%	1 478	2.7%	50 992	91.9%	55 516	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 851	10.4%	481	2.7%	157	.9%	15 274	86.0%	17 763	7.3%	-	-	-	-
Total By Income Source	12 509	5.2%	7 326	3.0%	16 696	6.9%	205 442	84.9%	241 973	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 108	16.8%	3 817	7.0%	13 231	24.3%	28 205	51.9%	54 361	22.5%	-	-	-	-
Commercial	306	2.6%	409	3.5%	274	2.4%	10 639	91.5%	11 628	4.8%	-	-	-	-
Households	3 085	1.8%	3 088	1.8%	3 181	1.8%	166 176	94.7%	175 530	72.5%	-	-	-	-
Other	10	2.2%	12	2.6%	10	2.2%	422	93.0%	454	.2%	-	-	-	-
Total By Customer Group	12 509	5.2%	7 326	3.0%	16 696	6.9%	205 442	84.9%	241 973	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	100.0%	-	-	-	-	-	-	26	100.0%
Total	26	100.0%	-	-	-	-	-	-	26	100.0%

Contact Details

Municipal Manager	S.B Mahlangu	013 973 1101
Financial Manager	Skhosana Z.G	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	343 707	348 280	136 616	39.7%	111 495	32.4%	91 972	26.4%	8 601	2.5%	348 683	100.1%	6 700	98.7%	28.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	110	87	20	18.6%	21	18.9%	21	23.6%	28	31.8%	89	102.8%	23	107.2%	18.6%
Interest earned - external investments	17 435	14 285	3 324	19.1%	4 006	23.0%	3 388	23.7%	5 672	39.7%	16 390	114.7%	4 615	90.9%	22.9%
Interest earned - outstanding debtors	5	-	-	-	-	-	-	-	0	-	0	-	0	-	(74.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	5 563	-	-	-	-	-	541	-	6 104	-	-	-	(100.0%)
Transfers recognised - operational	324 272	326 460	127 468	39.3%	107 341	33.1%	88 444	27.1%	589	.2%	323 842	99.2%	205	99.2%	186.9%
Other own revenue	1 885	7 448	240	12.7%	126	6.7%	119	1.6%	1 743	23.4%	2 228	29.9%	1 856	101.4%	(6.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	29	-	29	-	-	-	(100.0%)
Operating Expenditure	488 390	432 067	53 195	10.9%	67 426	13.8%	67 681	15.7%	87 489	20.2%	275 792	63.8%	138 662	68.8%	(36.9%)
Employee related costs	117 699	107 894	16 878	14.3%	17 378	14.8%	17 777	16.5%	18 635	17.3%	70 667	65.5%	13 152	59.2%	41.7%
Remuneration of councillors	16 826	16 826	2 961	17.6%	2 954	17.6%	3 070	18.2%	3 801	22.6%	12 787	76.0%	4 128	99.0%	(7.9%)
Debt impairment	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 572	8 225	1 929	20.2%	1 917	20.0%	1 883	22.9%	2 086	25.4%	7 816	95.0%	2 741	81.4%	(23.9%)
Finance charges	4 400	6 760	505	11.5%	1 056	24.0%	764	11.3%	459	6.8%	2 785	41.2%	992	80.1%	(53.7%)
Bulk purchases	-	10 557	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	804	28 123	16	2.0%	15	1.8%	61	.2%	80	.3%	173	.6%	43	26.4%	85.0%
Contracted services	15 015	26 554	1 160	7.7%	1 777	11.8%	1 149	4.3%	4 752	17.9%	8 837	33.3%	1 378	44.9%	244.8%
Transfers and grants	245 809	162 081	17 988	7.3%	25 848	10.5%	25 599	15.8%	36 973	22.8%	106 409	65.7%	71 082	65.2%	(48.0%)
Other expenditure	78 250	65 047	11 757	15.0%	16 481	21.1%	17 378	26.7%	20 608	31.7%	66 224	101.8%	38 491	77.2%	(46.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	94	-	94	-	6 655	-	(98.6%)
Surplus/(Deficit)	(144 683)	(83 787)	83 420		44 069		24 290		(78 888)		72 892		(131 962)		
Transfers recognised - capital	-	510	-	-	-	-	1 020	200.0%	(493)	(96.7%)	527	103.3%	(331)	-	48.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(144 683)	(83 277)	83 420		44 069		25 310		(79 381)		73 418		(132 294)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(144 683)	(83 277)	83 420		44 069		25 310		(79 381)		73 418		(132 294)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(144 683)	(83 277)	83 420		44 069		25 310		(79 381)		73 418		(132 294)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(144 683)	(83 277)	83 420		44 069		25 310		(79 381)		73 418		(132 294)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	33 853	33 346	2 873	8.5%	7 681	22.7%	5 865	17.6%	8 014	24.0%	24 433	73.3%	2 636	14.2%	204.1%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	788	-	788	-	-	-	(100.0%)
Internally generated funds	33 853	33 346	2 873	8.5%	7 681	22.7%	5 865	17.6%	7 226	21.7%	23 645	70.9%	2 636	14.2%	174.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 853	33 346	2 873	8.5%	7 681	22.7%	5 865	17.6%	8 014	24.0%	24 433	73.3%	2 636	14.2%	204.1%
Governance and Administration	6 042	5 416	317	5.2%	2 887	47.8%	3 230	59.6%	896	16.5%	7 329	135.3%	55	4.7%	1 523.4%
Executive & Council	1 540	2 710	212	13.8%	2 045	132.8%	3 174	117.1%	252	9.3%	5 683	209.7%	-	.2%	(100.0%)
Budget & Treasury Office	313	313	48	15.4%	-	-	14	4.5%	120	38.3%	182	58.2%	10	546.1%	1 061.2%
Corporate Services	4 190	2 393	57	1.4%	842	20.1%	41	1.7%	524	21.9%	1 465	61.2%	45	5.5%	1 068.9%
Community and Public Safety	27 790	27 910	2 536	9.1%	4 794	17.3%	2 635	9.4%	6 383	22.9%	16 348	58.6%	2 580	15.9%	147.4%
Community & Social Services	78	78	-	-	-	-	-	-	-	-	-	-	-	15.0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	26 912	26 556	2 536	9.4%	4 794	17.8%	2 612	9.8%	6 376	24.0%	16 318	61.4%	2 580	15.9%	147.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	800	1 275	-	-	-	-	23	1.8%	7	.5%	30	2.3%	-	-	(100.0%)
Economic and Environmental Services	21	21	21	99.5%	-	-	-	-	735	3 548.0%	756	3 647.5%	-	-	(100.0%)
Planning and Development	21	21	21	99.5%	-	-	-	-	735	3 548.0%	756	3 647.5%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	343 702	348 280	136 616	39.7%	111 495	32.4%	92 482	26.6%	8 572	2.5%	349 164	100.3%	10 338	99.9%	(17.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 995	7 535	841	42.2%	147	7.4%	650	8.6%	3 737	49.6%	5 375	71.3%	(75 523)	123.1%	(104.9%)
Government - operating	324 272	326 460	132 450	40.8%	107 341	33.1%	88 444	27.1%	1 019	.3%	329 254	100.9%	79 554	99.8%	(98.7%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	17 435	14 285	3 324	19.1%	4 006	23.0%	3 388	23.7%	3 816	26.7%	14 534	101.7%	6 306	100.0%	(39.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(478 803)	(594 151)	(82 392)	17.2%	(70 734)	14.8%	(72 037)	12.1%	(61 221)	10.3%	(286 384)	48.2%	(116 146)	72.3%	(47.3%)
Suppliers and employees	(228 594)	(400 397)	(68 946)	30.2%	(42 337)	18.5%	(45 674)	11.4%	(23 789)	5.9%	(180 746)	45.1%	63 603	34.6%	(137.4%)
Finance charges	(4 400)	(3 800)	(505)	11.5%	(2 141)	48.7%	(764)	20.1%	(459)	12.1%	(3 869)	101.8%	(2 272)	100.0%	(79.8%)
Transfers and grants	(245 809)	(189 955)	(12 940)	5.3%	(26 256)	10.7%	(25 599)	13.5%	(36 973)	19.5%	(101 768)	53.6%	(177 477)	98.7%	(79.2%)
Net Cash from/(used) Operating Activities	(135 101)	(245 871)	54 224	(40.1%)	40 761	(30.2%)	20 444	(8.3%)	(52 649)	21.4%	62 780	(25.5%)	(105 808)	28.7%	(50.2%)
Cash Flow from Investing Activities															
Receipts	-	510	-	-	(2 671)	-	(510)	(100.0%)	-	-	(3 181)	(623.7%)	-	-	-
Proceeds on disposal of PPE	-	510	-	-	-	-	(510)	(100.0%)	-	-	(510)	(100.0%)	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(2 671)	-	-	-	-	-	(2 671)	-	-	-	-
Payments	(33 853)	(33 346)	(2 873)	8.5%	(7 681)	22.7%	(5 865)	17.6%	(8 014)	24.0%	(24 433)	73.3%	(2 584)	14.1%	210.1%
Capital assets	(33 853)	(33 346)	(2 873)	8.5%	(7 681)	22.7%	(5 865)	17.6%	(8 014)	24.0%	(24 433)	73.3%	(2 584)	14.1%	210.1%
Net Cash from/(used) Investing Activities	(33 853)	(32 836)	(2 873)	8.5%	(10 352)	30.6%	(6 375)	19.4%	(8 014)	24.4%	(27 614)	84.1%	(2 584)	14.7%	210.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	-	-	(18 014)	293.9%	(1 401)	118.7%	(100.0%)
Repayment of borrowing	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	-	-	(18 014)	293.9%	(1 401)	118.7%	(100.0%)
Net Cash from/(used) Financing Activities	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	-	-	(18 014)	293.9%	(1 401)	118.7%	(100.0%)
Net Increase/(Decrease) in cash held	(175 084)	(284 837)	49 808	(28.4%)	30 409	(17.4%)	(2 402)	.8%	(60 663)	21.3%	17 152	(6.0%)	(109 793)	28.2%	(44.7%)
Cash/cash equivalents at the year begin:	206 365	466 052	401 782	194.7%	451 590	218.8%	481 999	103.4%	479 597	102.9%	401 782	86.2%	502 682	100.0%	(4.6%)
Cash/cash equivalents at the year end:	31 282	181 216	451 590	1 443.6%	481 999	1 540.8%	479 597	264.7%	418 934	231.2%	418 934	231.2%	392 889	190.4%	6.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 913	99.9%	16	.1%	-	-	-	-	14 929	100.0%	-	-	-	-
Total By Income Source	14 913	99.9%	16	.1%	-	-	-	-	14 929	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 745	100.0%	-	-	-	-	-	-	14 745	98.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	169	91.4%	16	8.6%	-	-	-	-	184	1.2%	-	-	-	-
Total By Customer Group	14 913	99.9%	16	.1%	-	-	-	-	14 929	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 199	100.0%	-	-	-	-	-	-	5 199	47.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 688	100.0%	-	-	-	-	-	-	5 688	52.2%
Total	10 887	100.0%	-	-	-	-	-	-	10 887	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	382 358	421 669	186 691	48.8%	79 311	20.7%	73 631	17.5%	78 813	18.7%	418 446	99.2%	48 602	87.9%	62.2%
Property rates	60 329	112 350	96 631	160.2%	(276)	(.5%)	(503)	(.4%)	(352)	(.3%)	95 501	85.0%	54	87.9%	(746.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	144 700	135 786	32 176	22.2%	28 784	19.9%	30 392	22.4%	23 846	17.6%	115 198	84.8%	27 661	89.6%	(13.8%)
Service charges - water revenue	25 709	29 920	7 613	29.6%	7 229	28.1%	7 903	26.4%	6 722	22.5%	29 467	98.5%	6 487	89.8%	3.6%
Service charges - sanitation revenue	10 079	10 749	2 685	26.6%	2 694	26.7%	2 729	25.4%	3 784	35.2%	11 892	110.6%	2 439	84.9%	55.1%
Service charges - refuse revenue	11 562	12 099	3 027	26.2%	3 025	26.2%	3 073	25.4%	2 052	17.0%	11 177	92.4%	2 760	84.8%	(25.6%)
Service charges - other	-	-	51	-	-	-	(363)	-	-	-	(312)	-	-	-	-
Rental of facilities and equipment	1 806	2 399	593	32.8%	600	33.2%	777	32.4%	693	28.9%	2 662	110.9%	608	85.8%	13.8%
Interest earned - external investments	1 500	339	103	6.9%	74	4.9%	41	12.1%	213	62.8%	431	127.4%	13	45.3%	1 547.1%
Interest earned - outstanding debtors	5 198	8 169	1 732	33.3%	2 578	49.6%	2 856	35.0%	2 985	36.5%	10 151	124.3%	1 447	81.8%	106.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 495	1 294	417	27.9%	427	28.6%	669	51.7%	418	32.3%	1 931	149.2%	308	76.8%	35.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	2 715	-	(100.0%)
Agency services	23 451	13 138	4 940	21.1%	3 777	16.1%	961	7.3%	5 215	39.7%	14 894	113.4%	510	45.8%	921.9%
Transfers recognised - operational	94 676	94 737	35 820	37.8%	30 162	31.9%	24 507	25.9%	20 867	22.0%	111 357	117.5%	1 864	92.7%	1 019.2%
Other own revenue	1 852	690	902	48.7%	237	12.8%	588	85.2%	12 370	1 793.4%	14 096	2 043.7%	1 734	209.5%	613.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	427 791	455 942	92 444	21.6%	108 245	25.3%	90 626	19.9%	152 922	33.5%	444 236	97.4%	91 090	68.9%	67.9%
Employee related costs	101 342	109 880	27 695	27.3%	27 931	27.6%	27 628	25.1%	29 130	26.5%	112 384	102.3%	25 975	106.1%	12.1%
Remuneration of councillors	8 167	7 935	1 239	15.2%	1 926	23.6%	1 905	24.0%	3 182	40.1%	8 252	104.0%	1 804	94.8%	76.4%
Debt impairment	2 000	2 000	-	-	-	-	-	-	58 224	2 911.2%	58 224	2 911.2%	-	6.9%	(100.0%)
Depreciation and asset impairment	44 187	44 187	-	-	-	-	-	-	-	-	-	-	-	2.4%	-
Finance charges	600	27 005	5 729	954.9%	11 050	1 841.6%	8 793	32.6%	7 070	26.2%	32 641	120.9%	7 533	1 556.4%	(6.1%)
Bulk purchases	172 896	151 556	28 716	16.6%	31 111	18.0%	25 243	16.7%	24 617	16.2%	109 687	72.4%	6 618	35.4%	272.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	2 246	-	(100.0%)
Contracted services	47 293	38 938	10 098	21.4%	7 350	15.5%	9 338	24.0%	13 256	34.0%	40 042	102.8%	5 281	122.6%	151.0%
Transfers and grants	-	8 129	2 987	-	1 835	-	1 900	23.4%	1 513	18.6%	8 235	101.3%	858	90.8%	76.4%
Other expenditure	51 307	66 311	15 979	31.1%	27 043	52.7%	15 820	23.9%	15 930	24.0%	74 772	112.8%	40 775	113.0%	(60.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 432)	(34 272)	94 247		(28 934)		(16 995)		(74 109)		(25 791)		(42 489)		
Transfers recognised - capital	46 004	45 004	26	.1%	-	-	-	-	499	1.1%	524	1.2%	37 265	72.1%	(98.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	572	10 732	94 273		(28 934)		(16 995)		(73 610)		(25 267)		(5 223)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	572	10 732	94 273		(28 934)		(16 995)		(73 610)		(25 267)		(5 223)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	572	10 732	94 273		(28 934)		(16 995)		(73 610)		(25 267)		(5 223)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	572	10 732	94 273		(28 934)		(16 995)		(73 610)		(25 267)		(5 223)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	46 004	46 004	-	-	18 120	39.4%	23 768	51.7%	21 225	46.1%	63 113	137.2%	35 591	81.6%	(40.4%)
National Government	46 004	46 004	-	-	15 131	32.9%	20 016	43.5%	21 225	46.1%	56 372	122.5%	35 591	84.4%	(40.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 004	46 004	-	-	15 131	32.9%	20 016	43.5%	21 225	46.1%	56 372	122.5%	35 591	84.4%	(40.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	2 989	-	3 752	-	-	-	6 741	-	-	5.9%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 004	46 004	-	-	18 120	39.4%	23 768	51.7%	21 225	46.1%	63 113	137.2%	35 591	81.6%	(40.4%)
Governance and Administration	2 252	2 252	-	-	462	20.5%	8 804	391.0%	-	-	9 267	411.5%	-	-	-
Executive & Council	2 252	2 252	-	-	182	8.1%	-	-	-	-	182	8.1%	-	-	-
Budget & Treasury Office	-	-	-	-	281	-	-	-	-	-	281	-	-	-	-
Corporate Services	-	-	-	-	-	-	8 804	-	-	-	8 804	-	-	-	-
Community and Public Safety	-	-	-	-	281	-	-	-	-	-	281	-	7 118	116.4%	(100.0%)
Community & Social Services	-	-	-	-	281	-	-	-	-	-	281	-	6 276	102.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	842	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 197	20 197	-	-	-	-	3 752	18.6%	433	2.1%	4 184	20.7%	12 445	95.8%	(96.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 197	20 197	-	-	-	-	3 752	18.6%	433	2.1%	4 184	20.7%	12 445	95.8%	(96.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 556	23 556	-	-	17 377	73.8%	11 211	47.6%	20 793	88.3%	49 381	209.6%	16 028	68.4%	29.7%
Electricity	1 000	1 000	-	-	1 123	112.3%	-	-	311	31.1%	1 434	143.4%	1 144	24.7%	(72.8%)
Water	22 556	22 556	-	-	16 254	72.1%	11 211	49.7%	20 482	90.8%	47 947	212.6%	14 883	97.3%	37.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	410 911	354 339	91 030	22.2%	94 132	22.9%	128 757	36.3%	97 599	27.5%	411 517	116.1%	50 957	(147.0%)	91.5%
Property rates, penalties and collection charges	60 324	37 704	7 960	13.2%	10 551	17.5%	16 379	43.4%	24 758	65.7%	59 649	158.2%	6 223	(109.1%)	297.8%
Service charges	192 050	130 707	36 431	19.0%	29 930	15.6%	38 936	29.8%	52 786	40.4%	158 082	120.9%	35 974	(129.8%)	46.7%
Other revenue	11 159	32 851	7 437	66.6%	6 909	61.9%	7 705	23.5%	20 055	61.0%	42 106	128.2%	8 760	(146.2%)	128.9%
Government - operating	94 676	94 676	39 013	41.2%	30 659	32.4%	25 004	26.4%	-	-	94 676	100.0%	-	(104.5%)	-
Government - capital	46 004	45 004	188	.4%	16 083	35.0%	40 733	90.5%	-	-	57 004	126.7%	-	-	-
Interest	6 698	13 396	-	-	-	-	-	-	-	-	-	-	-	34.8%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(381 604)	(377 170)	(97 112)	25.4%	(93 745)	24.6%	(89 230)	23.7%	(78 888)	20.9%	(358 975)	95.2%	(51 669)	165.1%	52.7%
Suppliers and employees	(381 004)	(354 423)	(91 848)	24.1%	(91 785)	24.1%	(85 086)	24.0%	(75 626)	21.3%	(344 344)	97.2%	(50 329)	152.3%	50.3%
Finance charges	(600)	(22 747)	(5 264)	877.4%	(1 961)	326.8%	(4 145)	18.2%	(3 262)	14.3%	(14 631)	64.3%	(619)	(73.9%)	427.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(721)	26.2%	(100.0%)
Net Cash from/(used) Operating Activities	29 307	(22 832)	(6 082)	(20.8%)	387	1.3%	39 527	(173.1%)	18 710	(81.9%)	52 542	(230.1%)	(712)	(14.0%)	(2 728.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(18 958)	42.1%	(46 141)	102.5%	(36 297)	343.8%	(47.8%)
Capital assets	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(18 958)	42.1%	(46 141)	102.5%	(36 297)	343.8%	(47.8%)
Net Cash from/(used) Investing Activities	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(18 958)	42.1%	(46 141)	102.5%	(36 297)	343.8%	(47.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16 697)	(67 836)	(6 923)	41.5%	(14 744)	88.3%	28 315	(41.7%)	(247)	.4%	6 400	(9.4%)	(37 009)	3.6%	(99.3%)
Cash/cash equivalents at the year begin:	24 433	4 883	-	-	(6 923)	(28.3%)	(21 668)	(443.8%)	6 648	136.1%	-	-	22 414	(12.3%)	(70.3%)
Cash/cash equivalents at the year end:	7 736	(62 953)	(6 923)	(89.5%)	(21 668)	(280.1%)	6 648	(10.6%)	6 400	(10.2%)	6 400	(10.2%)	(14 595)	3.6%	(143.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 472	7.0%	1 244	3.5%	967	2.8%	30 385	86.6%	35 068	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 062	17.3%	2 943	7.2%	2 539	6.2%	28 374	69.3%	40 918	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 612	4.6%	4 356	5.6%	4 000	5.1%	66 477	84.7%	78 444	42.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 004	7.2%	549	3.9%	456	3.3%	12 000	85.7%	14 008	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 139	9.9%	545	4.7%	449	3.9%	9 371	81.5%	11 504	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	245	4.1%	109	1.8%	89	1.5%	5 588	92.6%	6 032	3.2%	-	-	-	-
Total By Income Source	15 533	8.4%	9 745	5.2%	8 500	4.6%	152 196	81.8%	185 974	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 533	8.4%	9 745	5.2%	8 500	4.6%	152 196	81.8%	185 974	100.0%	-	-	-	-
Total By Customer Group	15 533	8.4%	9 745	5.2%	8 500	4.6%	152 196	81.8%	185 974	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	22 731	8.1%	11 015	3.9%	10 902	3.9%	237 482	84.2%	282 130	70.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	2 134	100.0%	2 134	.5%
Trade Creditors	14 016	29.7%	8 692	18.4%	1 751	3.7%	22 659	48.1%	47 118	11.7%
Auditor-General	88	.9%	81	.8%	211	2.1%	9 798	96.3%	10 178	2.5%
Other	1 110	1.8%	1 240	2.0%	1 213	2.0%	56 938	94.1%	60 502	15.0%
Total	37 945	9.4%	21 028	5.2%	14 076	3.5%	329 011	81.8%	402 061	100.0%

Contact Details

Municipal Manager	Mr B S Koma	013 235 7333
Financial Manager	Mr N S Mabitsela (acting)	013 235 7371

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 728 151	1 746 441	495 134	28.7%	458 680	26.5%	393 450	22.5%	434 658	24.9%	1 781 922	102.0%	298 959	94.1%	45.4%
Property rates	324 308	334 063	87 002	26.8%	82 356	25.4%	84 342	25.2%	79 434	23.8%	333 134	99.7%	72 980	95.3%	8.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	681 348	660 924	174 166	25.6%	155 325	22.8%	179 959	27.2%	158 848	24.0%	668 297	101.1%	148 496	95.0%	7.0%
Service charges - water revenue	30 074	10 139	7 729	25.7%	7 249	24.1%	7 789	76.8%	7 388	72.9%	30 156	297.4%	6 745	89.9%	9.5%
Service charges - sanitation revenue	19 653	19 653	5 117	26.0%	4 570	23.3%	4 498	22.9%	4 703	23.9%	18 888	96.1%	3 900	88.5%	20.6%
Service charges - refuse revenue	69 158	57 659	18 139	26.2%	18 042	26.1%	18 105	31.4%	18 164	31.5%	72 450	125.7%	16 141	98.9%	12.5%
Service charges - other	-	55 111	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	18 849	21 224	2 702	14.3%	2 415	12.8%	1 820	8.6%	1 757	8.3%	8 694	41.0%	1 642	63.9%	7.0%
Interest earned - external investments	6 226	6 226	1 254	20.1%	2 222	35.7%	(841)	(13.5%)	1 158	18.6%	3 793	60.9%	1 975	93.9%	(41.4%)
Interest earned - outstanding debtors	27 716	16 322	3 094	11.2%	4 591	16.6%	7 794	47.8%	(4 135)	(25.3%)	11 345	69.5%	5 068	101.8%	(181.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 012	14 117	839	20.9%	1 146	28.6%	801	5.7%	1 495	10.6%	4 281	30.3%	846	93.2%	76.8%
Licences and permits	50	2	0	1.0%	0	.6%	0	16.7%	0	14.4%	1	75.6%	2	112.7%	(87.7%)
Agency services	119 452	125 362	32 672	27.4%	30 912	25.9%	30 187	24.1%	33 357	26.6%	127 128	101.4%	32 262	103.2%	3.4%
Transfers recognised - operational	397 237	395 322	159 174	40.1%	143 058	36.0%	50 117	12.7%	118 558	30.0%	470 908	119.1%	4 161	90.6%	2 749.6%
Other own revenue	26 149	26 399	3 243	12.4%	6 318	24.2%	9 355	35.4%	13 931	52.8%	32 847	124.4%	4 953	97.0%	181.3%
Gains on disposal of PPE	3 920	3 920	1	-	475	12.1%	(476)	(12.1%)	0	-	0	-	(213)	57.8%	(100.0%)
Operating Expenditure	1 918 454	1 973 492	396 921	20.7%	643 919	33.6%	403 126	20.4%	487 405	24.7%	1 931 371	97.9%	531 918	98.4%	(8.4%)
Employee related costs	483 443	492 574	115 689	23.9%	124 454	25.7%	134 508	27.3%	129 138	26.2%	503 789	102.3%	113 001	97.9%	14.3%
Remuneration of councillors	27 724	27 724	6 491	23.4%	6 571	23.7%	6 420	23.2%	8 404	30.3%	27 887	100.6%	6 446	98.5%	30.4%
Debt impairment	101 209	91 225	25 302	25.0%	25 302	25.0%	29 979	32.9%	25 302	27.7%	105 886	116.1%	18 816	65.9%	34.5%
Depreciation and asset impairment	234 411	211 098	53 312	22.7%	51 940	22.2%	52 820	25.0%	53 709	25.4%	211 780	100.3%	52 356	93.0%	2.6%
Finance charges	51 682	52 563	775	1.5%	13 593	26.3%	10 786	20.5%	24 267	46.2%	49 422	94.0%	8 426	57.8%	188.0%
Bulk purchases	446 195	446 682	85 227	19.1%	190 043	42.6%	36 306	8.1%	71 126	15.9%	382 702	85.7%	127 852	93.2%	(44.4%)
Other Materials	43 035	45 872	10 371	24.1%	14 391	33.4%	12 610	27.5%	7 354	16.0%	44 725	97.5%	11 097	101.0%	(33.7%)
Contracted services	218 204	290 556	35 521	16.3%	93 546	42.9%	72 764	25.0%	80 009	27.5%	281 841	97.0%	105 361	106.8%	(24.1%)
Transfers and grants	138 363	148 697	20 685	14.9%	48 397	35.0%	25 997	17.5%	45 903	30.9%	140 981	94.8%	6 155	107.3%	645.8%
Other expenditure	174 187	166 501	43 548	25.0%	75 682	43.4%	20 935	12.6%	42 194	25.3%	182 359	109.5%	82 408	130.0%	(48.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(190 302)	(227 050)	98 212		(185 239)		(9 675)		(52 746)		(149 449)		(232 960)		
Transfers recognised - capital	511 234	615 304	24 644	4.8%	105 012	20.5%	87 431	14.2%	81 933	13.3%	299 019	48.6%	25 415	34.4%	222.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	320 932	388 254	122 856		(80 227)		77 756		29 186		149 570		(207 545)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	320 932	388 254	122 856		(80 227)		77 756		29 186		149 570		(207 545)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	320 932	388 254	122 856		(80 227)		77 756		29 186		149 570		(207 545)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	320 932	388 254	122 856		(80 227)		77 756		29 186		149 570		(207 545)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	522 517	698 262	32 395	6.2%	146 502	28.0%	126 291	18.1%	136 057	19.5%	441 246	63.2%	54 750	35.4%	148.5%
National Government	418 672	503 218	27 089	6.5%	111 682	26.7%	96 654	19.2%	109 195	21.7%	344 620	68.5%	28 658	33.3%	281.0%
Provincial Government	-	3 000	-	-	-	-	-	-	1 659	55.3%	1 659	55.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	418 672	506 218	27 089	6.5%	111 682	26.7%	96 654	19.1%	110 855	21.9%	346 279	68.4%	28 658	33.3%	286.8%
Borrowing	40 656	108 496	928	2.3%	16 713	41.1%	19 176	17.7%	11 323	10.4%	48 141	44.4%	14 971	30.0%	(24.4%)
Internally generated funds	60 039	78 506	4 377	7.3%	17 049	28.4%	9 743	12.4%	13 449	17.1%	44 619	56.8%	6 395	48.4%	110.3%
Public contributions and donations	3 150	5 042	-	-	1 058	33.6%	718	14.2%	431	8.5%	2 206	43.8%	4 726	153.7%	(90.9%)
Capital Expenditure Standard Classification	522 517	698 262	32 395	6.2%	146 502	28.0%	126 291	18.1%	136 057	19.5%	441 246	63.2%	54 750	35.4%	148.5%
Governance and Administration	28 509	30 232	4 161	14.6%	24 024	84.3%	8 562	28.3%	16 717	55.3%	53 464	176.8%	6 220	203.0%	168.7%
Executive & Council	8 580	8 580	1 128	13.1%	1 054	12.3%	-	-	-	-	2 181	25.4%	38	-	(100.0%)
Budget & Treasury Office	12 676	11 042	73	.6%	4 152	32.8%	3 871	35.1%	1 470	13.3%	9 567	86.6%	428	12.6%	243.0%
Corporate Services	7 252	10 609	2 960	40.8%	18 818	259.5%	4 691	44.2%	15 247	143.7%	41 716	393.2%	5 754	281.2%	165.0%
Community and Public Safety	37 017	39 799	200	.5%	9 024	24.4%	6 682	16.8%	5 064	12.7%	20 970	52.7%	1 717	7.5%	194.9%
Community & Social Services	34 119	33 770	-	-	2 721	8.0%	2 035	6.0%	1 080	3.2%	5 837	17.3%	882	1.9%	22.5%
Sport And Recreation	2 898	2 371	146	5.0%	229	7.9%	206	8.7%	527	22.2%	1 108	46.7%	835	212.3%	(36.9%)
Public Safety	-	3 658	54	-	2 419	-	4 441	121.4%	3 457	94.5%	10 371	283.5%	-	-	(100.0%)
Housing	-	-	-	-	3 655	-	-	-	-	-	3 655	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	254 207	369 813	22 676	8.9%	76 177	30.0%	63 715	17.2%	75 118	20.3%	237 686	64.3%	22 794	37.2%	229.5%
Planning and Development	39 186	21 465	313	.8%	2 403	6.1%	972	4.5%	2 502	11.7%	6 189	28.8%	4 035	40.2%	(38.0%)
Road Transport	215 021	348 348	22 363	10.4%	73 774	34.3%	62 743	18.0%	72 617	20.8%	231 496	66.5%	18 759	37.0%	287.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	202 784	258 418	5 358	2.6%	37 151	18.3%	47 333	18.3%	39 158	15.2%	129 000	49.9%	24 018	17.3%	63.0%
Electricity	45 514	41 623	928	2.0%	8 904	19.6%	4 594	11.0%	7 364	17.7%	21 790	52.4%	11 213	31.4%	(34.3%)
Water	109 019	165 922	3 721	3.4%	27 044	24.8%	33 011	19.9%	25 223	15.2%	88 999	53.6%	12 106	18.3%	108.4%
Waste Water Management	28 943	38 872	709	2.4%	1 203	4.2%	3 424	8.8%	6 571	16.9%	11 907	30.6%	699	4.1%	839.4%
Waste Management	19 308	12 000	-	-	-	-	6 303	52.5%	-	-	6 303	52.5%	-	6.3%	-
Other	-	-	-	-	126	-	-	-	-	-	126	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	2 134 257	2 166 921	601 809	28.2%	494 881	23.2%	795 066	36.7%	428 350	19.8%	2 320 105	107.1%	306 016	102.0%	40.0%
Property rates, penalties and collection charges	314 191	324 308	256 325	81.6%	296 345	94.3%	278 498	85.9%	261 046	80.5%	1 092 214	336.8%	253 208	353.0%	3.1%
Service charges	717 074	732 565	19 804	2.8%	16 246	2.3%	24 538	3.3%	22 191	3.0%	82 779	11.3%	19 296	11.2%	15.0%
Other revenue	160 578	172 987	37 290	23.2%	37 318	23.2%	36 711	21.2%	39 998	23.1%	151 317	87.5%	33 396	74.3%	19.8%
Government - operating	397 237	395 322	153 845	38.7%	127 368	32.1%	-	-	105 264	26.6%	386 477	97.8%	-	98.8%	(100.0%)
Government - capital	511 234	519 192	134 426	26.3%	17 562	3.4%	455 075	87.7%	(298)	(.1%)	606 766	116.9%	-	100.7%	(100.0%)
Interest	33 942	22 548	119	.4%	41	.1%	244	1.1%	148	.7%	553	2.5%	116	3.1%	27.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 571 083)	(1 592 744)	(685 574)	43.6%	(382 804)	24.4%	(626 425)	39.3%	(329 149)	20.7%	(2 023 951)	127.1%	(500 215)	132.8%	(34.2%)
Suppliers and employees	(1 392 788)	(1 416 182)	(683 491)	49.1%	(366 929)	26.3%	(612 627)	43.3%	(260 030)	18.4%	(1 923 077)	135.8%	(498 994)	132.0%	(47.9%)
Finance charges	(39 931)	(32 326)	(713)	1.8%	(10 197)	25.5%	(3 788)	11.7%	(38 272)	118.4%	(52 970)	163.9%	-	-	(100.0%)
Transfers and grants	(138 363)	(144 236)	(1 369)	1.0%	(5 678)	4.1%	(10 010)	6.9%	(30 847)	21.4%	(47 904)	33.2%	(1 221)	(81.4%)	2 426.5%
Net Cash from/(used) Operating Activities	563 174	574 177	(83 765)	(14.9%)	112 077	19.9%	168 641	29.4%	99 201	17.3%	296 153	51.6%	(194 199)	30.0%	(151.1%)
Cash Flow from Investing Activities															
Receipts	89 908	89 908	58 501	65.1%	22 635	25.2%	(21 778)	(24.2%)	24 671	27.4%	84 029	93.5%	145 594	95.0%	(83.1%)
Proceeds on disposal of PPE	3 920	3 920	58 501	1 492.4%	22 635	577.4%	(21 778)	(555.6%)	24 671	629.4%	84 029	2 143.6%	145 594	2 436.3%	(83.1%)
Decrease in non-current debtors	85 988	85 988	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(522 517)	(698 262)	(35 391)	6.8%	(141 506)	27.1%	(120 917)	17.3%	(126 229)	18.1%	(424 043)	60.7%	(53 994)	35.6%	133.8%
Capital assets	(522 517)	(698 262)	(35 391)	6.8%	(141 506)	27.1%	(120 917)	17.3%	(126 229)	18.1%	(424 043)	60.7%	(53 994)	35.6%	133.8%
Net Cash from/(used) Investing Activities	(432 609)	(608 353)	23 110	(5.3%)	(118 871)	27.5%	(142 694)	23.5%	(101 558)	16.7%	(340 013)	55.9%	91 601	25.8%	(210.9%)
Cash Flow from Financing Activities															
Receipts	77 151	108 679	-	-	21 794	28.2%	7 978	7.3%	26 619	24.5%	56 391	51.9%	9 398	43.3%	183.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	77 151	108 679	-	-	21 794	28.2%	7 978	7.3%	26 619	24.5%	56 391	51.9%	9 398	43.3%	183.2%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 828)	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(3 569)	21.2%	(9 066)	53.9%	(19 916)	118.3%	(6 028)	100.3%	50.4%
Repayment of borrowing	(16 828)	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(3 569)	21.2%	(9 066)	53.9%	(19 916)	118.3%	(6 028)	100.3%	50.4%
Net Cash from/(used) Financing Activities	60 322	91 850	(1 370)	(2.3%)	15 882	26.3%	4 409	4.8%	17 554	19.1%	36 474	39.7%	3 370	35.6%	420.9%
Net Increase/(Decrease) in cash held	190 887	57 674	(62 025)	(32.5%)	9 087	4.8%	30 356	52.6%	15 197	26.3%	(7 385)	(12.8%)	(99 228)	46.8%	(115.3%)
Cash/cash equivalents at the year begin:	119 276	96 112	96 112	80.6%	34 087	28.6%	43 174	44.9%	73 530	76.5%	96 112	100.0%	183 545	43.7%	(59.9%)
Cash/cash equivalents at the year end:	310 163	153 786	34 087	11.0%	43 174	13.9%	73 530	47.8%	88 727	57.7%	88 727	57.7%	84 317	46.5%	5.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 045	33.9%	26	.4%	873	14.5%	3 084	51.2%	6 028	3.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 417	67.4%	970	1.6%	9 247	15.0%	9 855	16.0%	61 489	36.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 549	36.2%	508	.9%	7 358	12.9%	28 424	50.0%	56 840	34.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 303	36.5%	15	.4%	426	11.9%	1 830	51.2%	3 573	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 930	38.6%	71	.6%	2 238	17.5%	5 523	43.3%	12 761	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	286	7.6%	36	.9%	231	6.1%	3 222	85.4%	3 775	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 628	15.7%	28	.3%	1 588	15.3%	7 146	68.8%	10 390	6.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 276	35.1%	2 202	18.1%	721	5.9%	4 967	40.8%	12 167	7.3%	-	-	-	-
Total By Income Source	76 433	45.8%	3 856	2.3%	22 682	13.6%	64 053	38.3%	167 024	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 158	14.7%	71	.2%	3 272	7.8%	32 297	77.3%	41 798	25.0%	-	-	-	-
Commercial	26 850	81.9%	199	.6%	2 919	8.9%	2 819	8.6%	32 787	19.6%	-	-	-	-
Households	42 411	46.9%	3 578	4.0%	16 194	17.9%	28 295	31.3%	90 478	54.2%	-	-	-	-
Other	1 015	51.7%	8	.4%	297	15.1%	642	32.7%	1 962	1.2%	-	-	-	-
Total By Customer Group	76 433	45.8%	3 856	2.3%	22 682	13.6%	64 053	38.3%	167 024	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37 056	100.0%	-	-	-	-	-	-	37 056	8.2%
Bulk Water	-	-	-	-	-	-	28 910	100.0%	28 910	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 399	100.0%	-	-	-	-	-	-	28 399	6.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	242 225	67.6%	28 884	8.1%	32 886	9.2%	54 343	15.2%	358 338	79.2%
Total	307 680	68.0%	28 884	6.4%	32 886	7.3%	83 253	18.4%	452 703	100.0%

Contact Details

Municipal Manager	Mr X C Mzobe	013 759 2001
Financial Manager	Ms N T Mthembu	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	220 988	220 988	60 999	27.6%	57 717	26.1%	33 635	15.2%	57 842	26.2%	210 194	95.1%	37 450	90.5%	54.5%
Property rates	17 362	17 362	4 680	27.0%	6 048	34.8%	3 574	20.6%	5 121	29.5%	19 423	111.9%	6 748	124.8%	(24.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 772	78 772	19 102	24.2%	16 654	21.1%	16 812	21.3%	17 631	22.4%	70 200	89.1%	16 924	87.6%	4.2%
Service charges - water revenue	29 931	29 931	6 817	22.8%	6 265	20.9%	3 701	12.4%	11 016	36.8%	27 799	92.9%	5 046	62.0%	118.3%
Service charges - sanitation revenue	5 973	5 973	1 477	24.7%	1 462	24.5%	1 459	24.4%	1 315	22.0%	5 714	95.7%	1 391	95.1%	(5.4%)
Service charges - refuse revenue	12 397	12 397	3 159	25.5%	3 082	24.9%	3 180	25.7%	3 192	25.7%	12 613	101.7%	2 897	109.9%	10.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 092	1 092	148	13.6%	333	30.5%	133	12.1%	225	20.6%	839	76.8%	118	52.2%	90.9%
Interest earned - external investments	350	350	124	35.4%	301	85.9%	261	74.6%	409	116.8%	1 094	312.6%	171	168.8%	139.5%
Interest earned - outstanding debtors	2 000	2 000	1 509	75.4%	1 441	72.0%	1 429	71.5%	1 361	68.1%	5 740	287.0%	1 274	185.9%	6.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	253	253	26	10.3%	21	8.2%	56	22.3%	17	6.6%	120	47.3%	49	63.3%	(66.0%)
Licences and permits	13	13	1	9.0%	2	13.0%	1	8.5%	182	1 448.6%	186	1 479.2%	2	385.2%	10 368.3%
Agency services	2 818	2 818	-	-	1 428	50.7%	476	16.9%	592	21.0%	2 496	88.6%	438	84.2%	35.2%
Transfers recognised - operational	64 208	64 208	23 084	36.0%	19 439	30.3%	1 100	1.7%	15 795	24.6%	59 418	92.5%	1 376	93.6%	1 047.9%
Other own revenue	5 819	5 819	872	15.0%	964	16.6%	1 198	20.6%	988	17.0%	4 022	69.1%	822	72.5%	20.2%
Gains on disposal of PPE	-	-	-	-	279	-	254	-	-	-	533	-	196	288.9%	(100.0%)
Operating Expenditure	254 687	254 687	42 451	16.7%	51 790	20.3%	45 666	17.9%	51 177	20.1%	191 083	75.0%	56 697	83.3%	(9.7%)
Employee related costs	85 779	92 819	19 409	22.6%	18 521	21.6%	18 427	19.9%	19 524	21.0%	75 883	81.8%	17 686	90.9%	10.4%
Remuneration of councillors	7 040	-	1 362	19.3%	1 328	18.9%	1 362	-	1 698	-	5 749	-	1 362	83.5%	24.7%
Debt impairment	15 372	15 372	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 000	23 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 785	1 785	22	1.3%	1 241	69.5%	745	41.7%	1 031	57.7%	3 039	170.3%	159	99.3%	547.5%
Bulk purchases	62 535	62 535	17 035	27.2%	14 722	23.5%	14 204	22.7%	14 956	23.9%	60 916	97.4%	13 512	96.7%	10.7%
Other Materials	4 171	4 171	715	17.1%	719	17.2%	214	5.1%	-	-	1 648	39.5%	880	45.4%	(100.0%)
Contracted services	11 848	11 848	671	5.7%	3 753	31.7%	2 049	17.3%	944	8.0%	7 418	62.6%	3 043	92.9%	(69.0%)
Transfers and grants	8 294	8 294	475	5.7%	4 860	58.6%	3 677	44.3%	3 864	46.6%	12 877	155.2%	13 562	742.6%	(71.5%)
Other expenditure	34 863	34 863	2 761	7.9%	6 646	19.1%	4 987	14.3%	9 160	26.3%	23 553	67.6%	6 494	55.3%	41.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 698)	(33 698)	18 549		5 927		(12 031)		6 665		19 111		(19 247)		
Transfers recognised - capital	54 800	65 400	7 009	12.8%	10 500	19.2%	-	-	-	-	17 509	26.8%	-	63.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 101	31 701	25 558		16 427		(12 031)		6 665		36 620		(19 247)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 101	31 701	25 558		16 427		(12 031)		6 665		36 620		(19 247)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 101	31 701	25 558		16 427		(12 031)		6 665		36 620		(19 247)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 101	31 701	25 558		16 427		(12 031)		6 665		36 620		(19 247)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	58 641	69 241	410	.7%	11 203	19.1%	11 838	17.1%	29 981	43.3%	53 433	77.2%	23 676	94.4%	26.6%
National Government	54 800	65 400	410	.7%	10 131	18.5%	11 838	18.1%	29 981	45.8%	52 361	80.1%	23 676	101.5%	26.6%
Provincial Government	-	-	-	-	1 072	-	-	-	-	-	1 072	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 800	65 400	410	.7%	11 203	20.4%	11 838	18.1%	29 981	45.8%	53 433	81.7%	23 676	101.5%	26.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 841	3 841	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 641	69 241	410	.7%	11 203	19.1%	11 838	17.1%	29 981	43.3%	53 433	77.2%	23 676	94.4%	26.6%
Governance and Administration	669	669	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	316	316	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	323	323	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 967	4 367	-	-	-	-	-	-	10 768	246.6%	10 768	246.6%	730	71.6%	1 375.4%
Community & Social Services	132	132	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 807	1 807	-	-	-	-	-	-	-	-	-	-	730	79.2%	(100.0%)
Public Safety	-	2 400	-	-	-	-	-	-	10 768	448.7%	10 768	448.7%	-	17.6%	(100.0%)
Housing	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 643	15 643	-	-	-	-	200	1.3%	-	-	200	1.3%	4 710	74.1%	(100.0%)
Planning and Development	741	741	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 902	14 902	-	-	-	-	200	1.3%	-	-	200	1.3%	4 710	74.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 362	48 562	410	1.0%	11 203	27.8%	11 639	24.0%	19 213	39.6%	42 465	87.4%	18 235	99.6%	5.4%
Electricity	5 842	5 842	-	-	1 271	21.8%	476	8.1%	11	2%	1 757	30.1%	-	119.7%	(100.0%)
Water	21 270	29 470	410	1.9%	9 104	42.8%	10 908	37.0%	14 786	50.2%	35 207	119.5%	14 016	80.6%	5.5%
Waste Water Management	13 000	13 000	-	-	828	6.4%	256	2.0%	4 416	34.0%	5 500	42.3%	4 219	106.1%	4.7%
Waste Management	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	257 783	268 383	53 255	20.7%	76 378	29.6%	82 822	30.9%	60 464	22.5%	272 920	101.7%	36 753	94.7%	64.5%
Property rates, penalties and collection charges	15 279	15 279	4 639	30.4%	5 483	35.9%	6 084	39.8%	5 172	33.8%	21 378	139.9%	4 248	114.1%	21.7%
Service charges	111 824	111 824	21 290	19.0%	27 212	24.3%	23 964	21.4%	29 863	26.7%	102 330	91.5%	25 642	89.3%	16.5%
Other revenue	9 322	9 322	9 292	99.7%	8 365	89.7%	10 263	110.1%	9 226	99.0%	37 146	398.5%	6 693	305.6%	37.9%
Government - operating	64 208	64 208	10 902	17.0%	19 978	31.1%	538	.8%	15 795	24.6%	47 213	73.5%	-	93.6%	(100.0%)
Government - capital	54 800	65 400	7 009	12.8%	15 039	27.4%	41 697	63.8%	-	-	63 745	97.5%	-	69.0%	-
Interest	2 350	2 350	124	5.3%	301	12.8%	275	11.7%	409	17.4%	1 108	47.2%	171	169.0%	139.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 930)	(213 930)	(51 016)	23.8%	(57 468)	26.9%	(53 287)	24.9%	(52 225)	24.4%	(213 995)	100.0%	(36 309)	89.1%	43.8%
Suppliers and employees	(206 236)	(206 236)	(50 439)	24.5%	(54 954)	26.6%	(51 180)	24.8%	(47 330)	22.9%	(203 902)	98.9%	(34 208)	84.7%	38.4%
Finance charges	(754)	(754)	(102)	13.5%	(789)	104.7%	(745)	98.8%	(1 031)	136.7%	(2 667)	353.7%	(159)	58.6%	547.5%
Transfers and grants	(6 940)	(6 940)	(475)	6.8%	(1 724)	24.8%	(1 363)	19.6%	(3 864)	55.7%	(7 426)	107.0%	(1 941)	311.8%	99.1%
Net Cash from/(used) Operating Activities	43 853	54 453	2 240	5.1%	18 911	43.1%	29 535	54.2%	8 240	15.1%	58 925	108.2%	445	128.1%	1 753.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(35 144)	53.7%	(62 179)	95.1%	(9 319)	72.3%	277.1%
Capital assets	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(35 144)	53.7%	(62 179)	95.1%	(9 319)	72.3%	277.1%
Net Cash from/(used) Investing Activities	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(35 144)	53.7%	(62 179)	95.1%	(9 319)	72.3%	277.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	-	-	(932)	90.4%	-	-	-
Repayment of borrowing	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	-	-	(932)	90.4%	-	-	-
Net Cash from/(used) Financing Activities	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	-	-	(932)	90.4%	-	-	-
Net Increase/(Decrease) in cash held	(11 978)	(11 978)	1 830	(15.3%)	7 256	(60.6%)	13 633	(113.8%)	(26 904)	224.6%	(4 185)	34.9%	(8 875)	1.4%	203.2%
Cash/cash equivalents at the year begin:	11 686	11 686	35	.3%	1 864	16.0%	9 120	78.0%	22 753	194.7%	35	.3%	8 909	5.9%	155.4%
Cash/cash equivalents at the year end:	(292)	(292)	1 864	(639.3%)	9 120	(3 127.3%)	22 753	(7 802.1%)	(4 151)	1 423.2%	(4 151)	1 423.2%	35	(.2%)	(12 070.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 592	16.7%	681	2.5%	996	3.6%	21 295	77.3%	27 563	27.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 138	13.1%	327	3.8%	756	8.7%	6 473	74.5%	8 694	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	626	2.6%	524	2.2%	571	2.4%	22 236	92.8%	23 958	23.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	259	2.6%	249	2.5%	243	2.5%	9 049	92.3%	9 800	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	509	2.9%	461	2.6%	459	2.6%	16 030	91.8%	17 459	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	382	2.6%	226	1.5%	778	5.3%	13 245	90.5%	14 631	14.3%	-	-	-	-
Total By Income Source	7 506	7.4%	2 468	2.4%	3 803	3.7%	88 327	86.5%	102 105	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	306	12.4%	191	7.8%	526	21.4%	1 439	58.4%	2 463	2.4%	-	-	-	-
Commercial	402	2.3%	283	1.6%	371	2.1%	16 323	93.9%	17 379	17.0%	-	-	-	-
Households	6 716	8.2%	1 965	2.4%	2 906	3.5%	70 505	85.9%	82 092	80.4%	-	-	-	-
Other	82	47.9%	29	17.1%	-	-	60	35.0%	172	.2%	-	-	-	-
Total By Customer Group	7 506	7.4%	2 468	2.4%	3 803	3.7%	88 327	86.5%	102 105	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	169	1.5%	5 876	51.5%	5 363	47.0%	-	-	11 408	44.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 035	100.0%	-	-	-	-	-	-	1 035	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 184	100.0%	-	-	-	-	-	-	1 184	4.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	16	1.2%	16	1.2%	1 289	97.6%	1 321	5.1%
Other	-	-	5 244	48.7%	594	5.5%	4 937	45.8%	10 774	41.9%
Total	2 387	9.3%	11 136	43.3%	5 972	23.2%	6 226	24.2%	25 722	100.0%

Contact Details

Municipal Manager	Mr Dumisani Patrick Msibi	013 712 8719
Financial Manager	Mr Paul Mpele	013 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	577 671	573 625	199 337	34.5%	164 786	28.5%	77 859	13.6%	173 331	30.2%	615 314	107.3%	39 670	97.1%	336.9%
Property rates	81 773	81 773	33 354	40.8%	13 967	17.1%	26 304	32.2%	28 677	35.1%	102 301	125.1%	17 426	113.8%	64.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	68 342	59 784	13 423	19.6%	16 251	23.8%	17 460	29.2%	28 750	48.1%	75 884	126.9%	13 111	96.6%	119.3%
Service charges - water revenue	19 360	14 832	3 853	19.9%	3 602	18.6%	4 193	28.3%	4 296	29.0%	15 943	107.5%	2 929	79.5%	46.6%
Service charges - sanitation revenue	3 961	3 823	958	24.2%	955	24.1%	961	25.1%	963	25.2%	3 837	100.4%	864	106.0%	11.5%
Service charges - refuse revenue	5 917	5 439	1 368	23.1%	1 354	22.9%	1 384	25.4%	1 402	25.8%	5 508	101.3%	1 306	104.4%	7.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 574	5 163	2 056	44.9%	450	9.8%	343	6.6%	384	7.4%	3 232	62.6%	384	94.4%	(.2%)
Interest earned - external investments	2 662	662	-	-	-	-	6	.9%	(14)	(2.1%)	(8)	(1.2%)	557	66.2%	(102.5%)
Interest earned - outstanding debtors	5 463	1 633	818	15.0%	148	2.7%	1 284	78.7%	1 379	84.4%	3 629	222.2%	1 911	115.6%	(27.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	666	8 802	1 843	277.0%	2 416	363.1%	1 787	20.3%	3 690	41.9%	9 736	110.6%	917	216.7%	302.5%
Licences and permits	29	20	2	5.9%	7	24.6%	4	19.9%	0	2.1%	13	65.7%	1	79.7%	(57.4%)
Agency services	13 334	13 334	5 799	43.5%	6 474	48.6%	7 210	54.1%	11 550	86.6%	31 033	232.7%	(3 831)	89.5%	(401.5%)
Transfers recognised - operational	364 477	371 742	134 535	36.9%	116 454	32.0%	15 868	4.3%	88 323	23.8%	355 180	95.5%	167	94.5%	52 923.9%
Other own revenue	7 113	6 617	1 329	18.7%	2 707	38.1%	1 055	15.9%	3 933	59.4%	9 024	136.4%	3 927	115.9%	.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	581 483	576 508	89 589	15.4%	151 756	26.1%	107 519	18.7%	185 872	32.2%	534 736	92.8%	144 824	93.2%	28.3%
Employee related costs	226 292	224 400	56 136	24.8%	67 343	29.8%	59 092	26.3%	60 833	27.1%	243 404	108.5%	53 544	100.8%	13.6%
Remuneration of councillors	19 121	19 122	4 892	25.6%	4 891	25.6%	4 893	25.6%	6 135	32.1%	20 812	108.8%	4 889	101.5%	25.5%
Debt impairment	17 045	17 045	-	-	-	-	-	-	-	-	-	-	-	20.7%	-
Depreciation and asset impairment	64 397	64 397	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	930	1 330	143	15.4%	749	80.5%	207	15.5%	837	62.9%	1 935	145.5%	343	188.0%	144.3%
Bulk purchases	71 543	71 543	5 637	7.9%	26 261	36.7%	9 064	12.7%	15 010	21.0%	55 972	78.2%	18 762	130.7%	(20.0%)
Other Materials	1 653	1 727	294	17.8%	208	12.6%	366	21.2%	118	6.8%	986	57.1%	367	82.9%	(67.8%)
Contracted services	18 653	22 489	3 656	19.6%	13 355	71.6%	2 211	9.8%	15 774	70.1%	34 996	155.6%	1 136	125.1%	1 289.1%
Transfers and grants	211	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	161 638	154 454	18 831	11.6%	38 948	24.1%	31 686	20.5%	87 165	56.4%	176 630	114.4%	65 783	105.3%	32.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 811)	(2 883)	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		
Transfers recognised - capital	219 382	226 792	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215 570	223 909	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	215 570	223 909	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	215 570	223 909	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	215 570	223 909	109 748		13 030		(29 660)		(12 540)		80 578		(105 154)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	230 907	230 907	13 069	5.7%	98 024	42.5%	40 189	17.4%	31 977	13.8%	183 258	79.4%	70 534	64.1%	(54.7%)
National Government	219 382	219 382	11 886	5.4%	96 222	43.9%	41 302	18.8%	29 793	13.6%	179 203	81.7%	67 450	64.0%	(55.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	219 382	219 382	11 886	5.4%	96 222	43.9%	41 302	18.8%	29 793	13.6%	179 203	81.7%	67 450	64.0%	(55.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 525	11 525	1 183	10.3%	1 801	15.6%	(1 112)	(9.7%)	2 184	18.9%	4 055	35.2%	3 085	65.0%	(29.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	230 907	230 907	13 069	5.7%	98 024	42.5%	40 189	17.4%	31 977	13.8%	183 258	79.4%	70 534	64.1%	(54.7%)
Governance and Administration	2 427	2 427	-	-	1 494	61.5%	(1 250)	(51.5%)	488	20.1%	732	30.2%	284	11.5%	71.9%
Executive & Council	227	227	-	-	-	-	31	13.7%	-	-	31	13.7%	-	-	-
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	171	4.5%	(100.0%)
Corporate Services	2 000	2 000	-	-	1 494	74.7%	(1 281)	(64.1%)	488	24.4%	701	35.0%	113	20.6%	332.2%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	107	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	107	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 045	67 045	6 292	9.4%	14 254	21.3%	3 392	5.1%	2 202	3.3%	26 140	39.0%	11 088	100.1%	(80.1%)
Planning and Development	3 057	3 057	439	14.3%	1 716	56.1%	637	20.8%	-	-	2 792	91.3%	3 408	113.8%	(100.0%)
Road Transport	63 987	63 987	5 853	9.1%	12 537	19.6%	2 755	4.3%	2 202	3.4%	23 348	36.5%	7 680	95.9%	(71.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	161 435	161 435	6 777	4.2%	82 276	51.0%	38 047	23.6%	29 286	18.1%	156 386	96.9%	59 055	56.4%	(50.4%)
Electricity	14 600	14 600	817	5.6%	1 918	13.1%	1 642	11.2%	3 161	21.6%	7 537	51.6%	6 869	14.6%	(54.0%)
Water	123 135	123 135	5 633	4.6%	68 136	55.3%	30 185	24.5%	26 022	21.1%	129 976	105.6%	50 174	70.9%	(48.1%)
Waste Water Management	22 500	22 500	327	1.5%	11 294	50.2%	6 053	26.9%	103	.5%	17 777	79.0%	1 096	-	(90.6%)
Waste Management	1 200	1 200	-	-	929	77.4%	167	13.9%	-	-	1 096	91.3%	915	36.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	760 844	760 844	239 161	31.4%	317 792	41.8%	209 017	27.5%	163 119	21.4%	929 090	122.1%	53 410	99.8%	205.4%
Property rates, penalties and collection charges	65 264	65 264	11 268	17.3%	10 727	16.4%	13 259	20.3%	12 797	19.6%	48 051	73.6%	10 678	76.9%	19.8%
Service charges	77 880	77 880	17 028	21.9%	21 143	27.1%	21 282	27.3%	30 280	38.9%	89 733	115.2%	18 179	82.1%	66.6%
Other revenue	25 715	25 715	42 232	164.2%	40 495	157.5%	41 653	162.0%	30 327	117.9%	154 707	601.6%	22 085	465.4%	37.3%
Government - operating	364 477	364 477	139 249	38.2%	111 201	30.5%	1 635	.4%	88 323	24.2%	340 408	93.4%	-	96.9%	(100.0%)
Government - capital	219 382	219 382	28 203	12.9%	132 033	60.2%	130 398	59.4%	-	-	290 634	132.5%	-	78.9%	-
Interest	8 125	8 125	1 180	14.5%	2 193	27.0%	790	9.7%	1 392	17.1%	5 556	68.4%	2 469	86.7%	(43.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500 041)	(500 041)	(170 808)	34.2%	(183 086)	36.6%	(139 894)	28.0%	(146 271)	29.3%	(640 059)	128.0%	(109 229)	119.0%	33.9%
Suppliers and employees	(498 899)	(498 899)	(170 665)	34.2%	(182 337)	36.5%	(139 687)	28.0%	(145 434)	29.2%	(638 124)	127.9%	(108 903)	118.9%	33.5%
Finance charges	(930)	(930)	(143)	15.4%	(749)	80.5%	(207)	22.2%	(837)	90.0%	(1 935)	208.0%	(327)	186.7%	156.2%
Transfers and grants	(211)	(211)	-	-	-	-	-	-	-	-	-	-	-	2.3%	-
Net Cash from/(used) Operating Activities	260 803	260 803	68 352	26.2%	134 707	51.7%	69 123	26.5%	16 848	6.5%	289 031	110.8%	(55 819)	64.8%	(130.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(31 951)	13.8%	(258 508)	112.0%	(35 678)	64.0%	(10.4%)
Capital assets	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(31 951)	13.8%	(258 508)	112.0%	(35 678)	64.0%	(10.4%)
Net Cash from/(used) Investing Activities	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(31 951)	13.8%	(258 508)	112.0%	(35 678)	64.0%	(10.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-
Repayment of borrowing	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-
Net Cash from/(used) Financing Activities	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-
Net Increase/(Decrease) in cash held	29 532	29 532	(2 634)	(8.9%)	29 070	98.4%	19 189	65.0%	(15 103)	(51.1%)	30 522	103.4%	(91 497)	104.1%	(83.5%)
Cash/cash equivalents at the year begin:	7 770	7 770	2 896	37.3%	262	3.4%	29 332	377.5%	48 522	624.5%	2 896	37.3%	99 393	100.0%	(51.2%)
Cash/cash equivalents at the year end:	37 302	37 302	262	.7%	29 332	78.6%	48 522	130.1%	33 418	89.6%	33 418	89.6%	7 896	101.6%	323.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 324	29.3%	674	14.9%	276	6.1%	2 238	49.6%	4 512	3.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 218	57.2%	696	9.4%	461	6.2%	2 003	27.1%	7 379	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 368	9.0%	5 160	4.9%	4 849	4.6%	84 896	81.4%	104 272	78.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	321	29.3%	116	10.6%	75	6.9%	583	53.2%	1 094	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	338	27.5%	116	9.5%	79	6.4%	697	56.7%	1 230	.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	517	5.4%	469	4.9%	416	4.4%	8 129	85.3%	9 532	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	700	15.3%	309	6.8%	108	2.4%	3 462	75.6%	4 580	3.5%	-	-	-	-
Total By Income Source	16 786	12.7%	7 540	5.7%	6 264	4.7%	102 009	76.9%	132 599	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 348	11.2%	2 613	8.7%	2 269	7.6%	21 691	72.5%	29 922	22.6%	-	-	-	-
Commercial	8 843	10.8%	3 047	3.7%	2 719	3.3%	67 414	82.2%	82 022	61.9%	-	-	-	-
Households	4 234	24.3%	1 749	10.0%	1 194	6.9%	10 246	58.8%	17 423	13.1%	-	-	-	-
Other	361	11.2%	131	4.1%	82	2.5%	2 658	82.2%	3 232	2.4%	-	-	-	-
Total By Customer Group	16 786	12.7%	7 540	5.7%	6 264	4.7%	102 009	76.9%	132 599	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	3 517	92.7%	278	7.3%	3 795	4.6%
Bulk Water	-	-	-	-	-	-	2 266	100.0%	2 266	2.8%
PAYE deductions	2 399	100.0%	-	-	-	-	-	-	2 399	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 635	100.0%	-	-	-	-	-	-	2 635	3.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 888	70.2%	271	3.2%	249	3.0%	1 977	23.6%	8 385	10.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 798	10.9%	14 810	23.8%	10 295	16.5%	30 357	48.8%	62 261	76.2%
Total	17 721	21.7%	15 081	18.4%	14 061	17.2%	34 879	42.7%	81 741	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr B T Khoza	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	752 799	919 069	935 992	124.3%	(294 299)	(39.1%)	43 277	4.7%	31 287	3.4%	716 257	77.9%	24 910	80.9%	25.6%
Property rates	92 591	249 841	706 982	763.6%	(488 626)	(527.7%)	3 342	1.3%	12 493	5.0%	234 191	93.7%	4 199	68.0%	197.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	37 858	37 857	-	-	3 409	9.0%	8 821	23.3%	7 924	20.9%	20 154	53.2%	9 882	68.3%	(19.8%)
Service charges - sanitation revenue	2 620	2 669	-	-	543	20.7%	1 062	39.8%	685	25.7%	2 290	85.8%	936	106.1%	(26.8%)
Service charges - refuse revenue	5 824	3 528	-	-	1 215	20.9%	3 371	95.5%	1 643	46.6%	6 229	176.5%	1 217	60.9%	35.1%
Service charges - other	3 710	-	3 607	97.2%	25	.7%	-	-	9	-	3 641	-	-	33.6%	(100.0%)
Rental of facilities and equipment	831	821	39	4.7%	27	3.2%	72	8.8%	158	19.3%	297	36.2%	54	16.7%	195.3%
Interest earned - external investments	4 700	7 000	1 991	42.4%	2 698	57.4%	1 566	22.4%	3 922	56.0%	10 176	145.4%	4 152	147.1%	(5.5%)
Interest earned - outstanding debtors	18 000	18 000	-	-	1	-	-	-	-	-	1	-	2 090	67.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 063	1 063	35	3.3%	7	.6%	43	4.1%	59	5.5%	143	13.5%	338	75.9%	(82.7%)
Licences and permits	15 317	9 461	4 010	26.2%	3 909	25.5%	4 007	42.4%	3 449	36.5%	15 375	162.5%	1 612	11.2%	113.9%
Agency services	8 268	8 268	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	557 367	570 570	219 176	39.3%	182 355	32.7%	20 658	3.6%	-	-	422 189	74.0%	-	87.7%	-
Other own revenue	4 250	9 591	152	3.6%	139	3.3%	334	3.5%	946	9.9%	1 571	16.4%	358	89.3%	164.7%
Gains on disposal of PPE	400	400	-	-	-	-	-	-	-	-	-	-	74	17.1%	(100.0%)
Operating Expenditure	709 925	871 647	185 600	26.1%	219 219	30.9%	136 318	15.6%	177 495	20.4%	718 633	82.4%	281 939	93.9%	(37.0%)
Employee related costs	216 774	271 515	62 797	29.0%	80 033	36.9%	65 152	24.0%	70 725	26.0%	278 707	102.6%	60 635	103.8%	16.6%
Remuneration of councillors	25 088	22 310	5 521	22.0%	5 504	21.9%	5 608	25.1%	5 168	23.2%	21 801	97.7%	5 414	73.9%	(4.6%)
Debt impairment	101 000	181 000	25 000	24.8%	25 000	24.8%	-	-	-	-	50 000	27.6%	99 000	100.0%	(100.0%)
Depreciation and asset impairment	41 150	41 150	10 000	24.3%	10 000	24.3%	-	-	-	-	20 000	48.6%	38 500	100.0%	(100.0%)
Finance charges	525	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	124 200	156 200	9 900	8.0%	37 800	30.4%	25 700	16.5%	61 822	39.6%	135 222	86.6%	29 700	84.0%	108.2%
Other Materials	56 432	10 772	29	.1%	298	.5%	2 912	27.0%	16 211	150.5%	19 451	180.6%	514	5.5%	3 056.5%
Contracted services	36 410	34 352	12 875	35.4%	6 037	16.6%	9 141	26.6%	7 165	20.9%	35 218	102.5%	9 939	18.5%	(27.9%)
Transfers and grants	31 451	20 951	37 267	118.5%	3 248	10.3%	3 770	18.0%	1 662	7.9%	45 947	219.3%	3 976	81.6%	(58.2%)
Other expenditure	76 895	133 397	22 211	28.9%	51 299	66.7%	24 035	18.0%	14 742	11.1%	112 287	84.2%	34 260	235.0%	(57.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 874	47 422	750 392		(513 518)		(93 041)		(146 208)		(2 375)		(257 029)		
Transfers recognised - capital	396 231	359 231	201 100	50.8%	3 000	.8%	180 442	50.2%	-	-	384 542	107.0%	-	52.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439 105	406 653	951 492		(510 518)		87 401		(146 208)		382 167		(257 029)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439 105	406 653	951 492		(510 518)		87 401		(146 208)		382 167		(257 029)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439 105	406 653	951 492		(510 518)		87 401		(146 208)		382 167		(257 029)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	439 105	406 653	951 492		(510 518)		87 401		(146 208)		382 167		(257 029)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	440 655	443 886	57 056	12.9%	70 161	15.9%	46 557	10.5%	127 887	28.8%	301 661	68.0%	272 165	99.5%	(53.0%)
National Government	396 231	443 886	57 056	14.4%	70 161	17.7%	46 557	10.5%	127 887	28.8%	301 661	68.0%	272 165	99.5%	(53.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	396 231	443 886	57 056	14.4%	70 161	17.7%	46 557	10.5%	127 887	28.8%	301 661	68.0%	272 165	99.5%	(53.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 424	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	440 655	443 886	57 056	12.9%	70 161	15.9%	46 557	10.5%	127 887	28.8%	301 661	68.0%	272 165	99.5%	(53.0%)
Governance and Administration	9 850	10 150	2 783	28.3%	491	5.0%	949	9.4%	236	2.3%	4 459	43.9%	1 048	27.0%	(77.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	120	-	-	-	-	-	-	-	120	-	-	-	-
Corporate Services	9 850	10 150	2 663	27.0%	491	5.0%	949	9.4%	236	2.3%	4 339	42.8%	1 048	27.0%	(77.5%)
Community and Public Safety	36 919	23 800	2 144	5.8%	6 287	17.0%	1 866	7.8%	1 769	7.4%	12 066	50.7%	8 931	50.0%	(80.2%)
Community & Social Services	36 919	19 500	2 144	5.8%	5 666	15.3%	1 866	9.6%	1 168	6.0%	10 843	55.6%	8 931	90.7%	(86.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	4 300	-	-	621	-	-	-	602	14.0%	1 223	28.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	127 786	162 436	45 302	35.5%	35 853	28.1%	14 538	9.0%	25 023	15.4%	120 716	74.3%	118 690	124.7%	(78.9%)
Planning and Development	-	12 650	-	-	1 453	-	3 978	31.4%	1 834	14.5%	7 265	57.4%	1 820	86.4%	.8%
Road Transport	127 786	149 786	45 302	35.5%	34 400	26.9%	10 560	7.1%	23 188	15.5%	113 451	75.7%	116 870	126.0%	(80.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	266 100	247 500	6 827	2.6%	27 530	10.3%	29 204	11.8%	100 859	40.8%	164 420	66.4%	143 497	89.3%	(29.7%)
Electricity	7 200	5 200	292	4.1%	292	4.1%	-	-	1 712	32.9%	2 296	44.2%	6 640	55.0%	(74.2%)
Water	203 300	198 200	4 820	2.4%	24 467	12.0%	21 346	10.8%	91 074	46.0%	141 707	71.5%	109 003	90.6%	(16.4%)
Waste Water Management	46 000	36 000	1 715	3.7%	2 771	6.0%	7 858	21.8%	8 073	22.4%	20 417	56.7%	27 416	90.2%	(70.6%)
Waste Management	9 600	8 100	-	-	-	-	-	-	-	-	-	-	437	304.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 149 027	1 314 300	422 844	36.8%	193 278	16.8%	210 753	16.0%	25 523	1.9%	852 398	64.9%	10 180	81.5%	150.7%
Property rates, penalties and collection charges	92 580	245 591	304	.3%	478	.5%	2 293	.9%	14 178	5.8%	17 253	7.0%	35	1.6%	40 187.8%
Service charges	49 992	44 056	611	1.2%	666	1.3%	1 337	3.0%	2 811	6.4%	5 425	12.3%	1 541	186.9%	82.4%
Other revenue	30 171	29 654	1 370	4.5%	4 082	13.5%	4 457	15.0%	4 612	15.6%	14 520	49.0%	2 362	42.4%	95.3%
Government - operating	557 364	570 120	219 176	39.3%	182 355	32.7%	20 658	3.6%	-	-	422 189	74.1%	-	87.0%	-
Government - capital	396 228	399 879	201 100	50.8%	3 000	.8%	180 442	45.1%	-	-	384 542	96.2%	-	76.7%	-
Interest	22 692	24 999	283	1.2%	2 698	11.9%	1 566	6.3%	3 922	15.7%	8 469	33.9%	6 242	134.2%	(37.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(709 925)	(644 928)	(107 671)	15.2%	(184 219)	25.9%	(117 176)	18.2%	(267 987)	41.6%	(677 053)	105.0%	(143 890)	131.3%	86.2%
Suppliers and employees	(678 485)	(623 977)	(105 738)	15.6%	(180 971)	26.7%	(113 406)	18.2%	(145 481)	23.3%	(545 596)	87.4%	(140 416)	123.0%	3.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(31 440)	(20 951)	(1 933)	6.1%	(3 248)	10.3%	(3 770)	18.0%	(122 507)	584.7%	(131 458)	627.5%	(3 473)	-	3 427.0%
Net Cash from/(used) Operating Activities	439 102	669 372	315 172	71.8%	9 059	2.1%	93 577	14.0%	(242 464)	(36.2%)	175 345	26.2%	(133 710)	48.5%	81.3%
Cash Flow from Investing Activities															
Receipts	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 652)	(443 828)	(133 277)	30.2%	(70 161)	15.9%	(46 557)	10.5%	(27 887)	6.3%	(277 882)	62.6%	(266 031)	104.1%	(89.5%)
Capital assets	(440 652)	(443 828)	(133 277)	30.2%	(70 161)	15.9%	(46 557)	10.5%	(27 887)	6.3%	(277 882)	62.6%	(266 031)	104.1%	(89.5%)
Net Cash from/(used) Investing Activities	(440 652)	(443 428)	(133 277)	30.2%	(70 161)	15.9%	(46 557)	10.5%	(27 887)	6.3%	(277 882)	62.7%	(266 031)	104.1%	(89.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 550)	225 943	181 895	(11 735.2%)	(61 102)	3 942.1%	47 020	20.8%	(270 351)	(119.7%)	(102 538)	(45.4%)	(399 742)	(133.5%)	(32.4%)
Cash/cash equivalents at the year begin:	173 000	-	152 540	88.2%	334 435	193.3%	273 333	-	320 353	-	152 540	-	202 829	-	57.9%
Cash/cash equivalents at the year end:	171 450	225 943	334 435	195.1%	273 333	159.4%	320 353	141.8%	50 002	22.1%	50 002	22.1%	(196 913)	(75.2%)	(125.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	(2 054)	(98.7%)	38	1.8%	105	5.1%	3 992	191.9%	2 081	.4%
Bulk Water	4 959	1.2%	8 421	2.0%	-	-	406 610	96.8%	419 990	79.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 391	4.2%	8 189	7.9%	(3 022)	(2.9%)	94 009	90.8%	103 567	19.7%
Auditor-General	-	-	-	-	-	-	188	100.0%	188	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 295	1.4%	16 648	3.2%	(2 917)	(.6%)	504 799	96.0%	525 825	100.0%

Contact Details

Municipal Manager	DL Shabangu	013 708 6018
Financial Manager	S P. Mokganya (Acting)	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	208 207	207 795	81 805	39.3%	65 393	31.4%	55 574	26.7%	2 727	1.3%	205 499	98.9%	1 408	97.9%	93.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	245	345	-	-	39	15.8%	36	10.4%	48	13.8%	123	35.5%	48	116.1%	(.2%)
Interest earned - external investments	2 800	3 200	1 102	39.4%	823	29.4%	858	26.8%	1 166	36.5%	3 949	123.4%	865	102.1%	34.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	115	-	-	-	-	-	-	110	95.3%	110	95.3%	-	-	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	202 112	201 235	80 539	39.8%	64 183	31.8%	54 594	27.1%	-	-	199 316	99.0%	-	98.2%	-
Other own revenue	3 050	2 900	163	5.4%	349	11.4%	87	3.0%	1 403	48.4%	2 002	69.0%	445	77.9%	215.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	50	-	(100.0%)
Operating Expenditure	202 606	205 573	32 611	16.1%	51 002	25.2%	31 671	15.4%	52 934	25.7%	168 218	81.8%	46 169	78.0%	14.7%
Employee related costs	88 453	88 489	17 895	20.2%	19 666	22.2%	19 401	21.9%	20 235	22.9%	77 197	87.2%	18 025	92.0%	12.3%
Remuneration of councillors	13 643	13 643	3 203	23.5%	3 203	23.5%	3 224	23.6%	3 993	29.3%	13 623	99.9%	3 174	99.2%	25.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	22 412	-	1	-	15 915	71.0%	1	-	15 914	-	31 831	-	7 839	105.6%	103.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	118	-	-	-	118	-	-	-	-
Contracted services	2 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	60 897	88 440	11 512	18.9%	12 218	20.1%	8 927	10.1%	12 792	14.5%	45 448	51.4%	16 057	71.7%	(20.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 075	-	(100.0%)
Surplus/(Deficit)	5 602	2 222	49 194		14 392		23 903		(50 207)		37 281		(44 761)		
Transfers recognised - capital	53 180	5 730	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 782	7 952	49 194		14 392		23 903		(50 207)		37 281		(44 761)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 782	7 952	49 194		14 392		23 903		(50 207)		37 281		(44 761)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 782	7 952	49 194		14 392		23 903		(50 207)		37 281		(44 761)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 782	7 952	49 194		14 392		23 903		(50 207)		37 281		(44 761)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	73 782	22 952	4 468	6.1%	8 319	11.3%	1 981	8.6%	4 568	19.9%	19 336	84.2%	6 650	54.0%	(31.3%)
National Government	52 843	-	128	.2%	2 144	4.1%	434	-	627	-	3 333	-	731	6.3%	(14.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 843	-	128	.2%	2 144	4.1%	434	-	627	-	3 333	-	731	13.8%	(14.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 939	22 952	4 340	20.7%	6 175	29.5%	1 548	6.7%	3 941	17.2%	16 003	69.7%	5 919	110.8%	(33.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	73 782	22 952	4 468	6.1%	8 319	11.3%	1 981	8.6%	4 568	19.9%	19 336	84.2%	6 650	54.0%	(31.3%)
Governance and Administration	10 082	8 152	1 328	13.2%	553	5.5%	610	7.5%	2 789	34.2%	5 280	64.8%	3 927	76.9%	(29.0%)
Executive & Council	4 082	4 202	128	3.1%	110	2.7%	344	8.2%	1 236	29.4%	1 819	43.3%	1 344	42.0%	(8.0%)
Budget & Treasury Office	4 400	3 250	1 200	27.3%	428	9.7%	260	8.0%	990	30.5%	2 879	88.6%	252	-	293.1%
Corporate Services	1 600	700	-	-	15	.9%	5	.8%	563	80.4%	583	83.3%	2 331	201.9%	(75.9%)
Community and Public Safety	300	200	-	-	-	-	61	30.5%	135	67.4%	196	98.0%	26	-	418.5%
Community & Social Services	300	-	-	-	-	-	5	-	-	-	5	-	14	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	13	-	17	-	29	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	200	-	-	-	-	44	21.8%	118	59.2%	162	80.9%	12	-	883.5%
Economic and Environmental Services	63 400	14 600	3 140	5.0%	7 765	12.2%	1 310	9.0%	1 644	11.3%	13 860	94.9%	2 697	45.6%	(39.0%)
Planning and Development	63 400	14 600	3 140	5.0%	7 765	12.2%	1 310	9.0%	1 644	11.3%	13 860	94.9%	2 697	45.6%	(39.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	261 388	213 525	81 805	31.3%	65 393	25.0%	55 574	26.0%	2 727	1.3%	205 499	96.2%	1 358	83.8%	100.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 295	3 360	163	5.0%	388	11.8%	98	2.9%	1 451	43.2%	2 100	62.5%	493	170.3%	194.1%
Government - operating	202 112	201 235	80 539	39.8%	64 183	31.8%	54 619	27.1%	-	-	199 341	99.1%	-	98.2%	-
Government - capital	53 180	5 730	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 801	3 200	1 102	39.4%	823	29.4%	858	26.8%	1 166	36.5%	3 949	123.4%	865	166.6%	34.9%
Dividends	-	-	-	-	-	-	-	-	110	-	110	-	-	-	(100.0%)
Payments	(196 106)	(190 573)	(32 612)	16.6%	(50 990)	26.0%	(31 553)	16.6%	(52 934)	27.8%	(168 089)	88.2%	(45 094)	83.7%	17.4%
Suppliers and employees	(173 694)	(168 262)	(32 610)	18.8%	(35 075)	20.2%	(31 552)	18.8%	(37 021)	22.0%	(136 258)	81.0%	(37 255)	80.5%	(.6%)
Finance charges	(22 412)	(22 312)	(1)	-	(15 915)	71.0%	(1)	-	(15 914)	71.3%	(31 831)	142.7%	(7 839)	106.6%	103.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 283	22 952	49 193	75.4%	14 403	22.1%	24 021	104.7%	(50 207)	(218.7%)	37 410	163.0%	(43 736)	84.2%	14.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 300)	-	(4 468)	8.4%	(10 573)	19.8%	(1 981)	-	(4 568)	-	(21 590)	-	(1 504)	45.9%	203.8%
Capital assets	(53 300)	-	(4 468)	8.4%	(10 573)	19.8%	(1 981)	-	(4 568)	-	(21 590)	-	(1 504)	45.9%	203.8%
Net Cash from/(used) Investing Activities	(53 300)	-	(4 468)	8.4%	(10 573)	19.8%	(1 981)	-	(4 568)	-	(21 590)	-	(1 504)	45.9%	203.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 662)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(9 662)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(9 662)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 321	22 952	44 725	1 927.3%	3 830	165.1%	22 040	96.0%	(54 775)	(238.6%)	15 820	68.9%	(45 240)	(417.5%)	21.1%
Cash/cash equivalents at the year begin:	2 157	2 157	28 608	1 326.3%	73 333	3 399.8%	77 163	3 577.3%	99 203	4 599.1%	28 608	1 326.3%	71 522	49.8%	38.7%
Cash/cash equivalents at the year end:	4 478	25 109	73 333	1 637.8%	77 163	1 723.3%	99 203	395.1%	44 427	176.9%	44 427	176.9%	26 282	373.7%	69.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Total By Income Source	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-
Total By Customer Group	108	100.0%	-	-	-	-	-	-	108	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	H Mbatha	013 759 8525
Financial Manager	W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	138 163	136 514	48 270	34.9%	41 974	30.4%	52 089	38.2%	10 836	7.9%	153 169	112.2%	8 047	84.9%	34.7%
Property rates	9 651	6 303	134	1.4%	290	3.0%	10 065	159.7%	1 089	17.3%	11 578	183.7%	121	3.1%	802.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	7 249	5 855	685	9.5%	1 126	15.5%	1 120	19.1%	778	13.3%	3 709	63.4%	1 839	96.2%	(57.7%)
Service charges - water revenue	6 419	6 746	1 877	29.2%	1 659	25.8%	6 147	91.1%	1 730	25.6%	11 413	169.2%	3 407	129.4%	(49.2%)
Service charges - sanitation revenue	1 510	1 510	394	26.1%	221	14.6%	446	29.5%	455	30.2%	1 517	100.5%	415	132.3%	9.6%
Service charges - refuse revenue	915	915	223	24.4%	197	21.6%	254	27.8%	254	27.8%	929	101.6%	202	126.4%	26.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	95	95	17	17.7%	16	17.1%	20	21.0%	39	41.2%	92	97.0%	39	32.2%	.8%
Interest earned - external investments	-	92	17	-	29	-	304	330.4%	53	57.6%	403	438.0%	13	55.6%	298.7%
Interest earned - outstanding debtors	50	352	302	604.9%	-	-	-	-	181	51.5%	484	137.3%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	111 580	113 634	44 445	39.8%	37 856	33.9%	33 512	29.5%	5 057	4.5%	120 871	106.4%	887	89.1%	470.1%
Other own revenue	694	1 012	174	25.1%	579	83.5%	222	21.9%	1 199	118.5%	2 174	214.9%	368	59.5%	225.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	756	-	(100.0%)
Operating Expenditure	109 273	114 065	28 414	26.0%	28 435	26.0%	28 680	25.1%	36 619	32.1%	122 148	107.1%	29 626	104.4%	23.6%
Employee related costs	45 227	44 715	10 351	22.9%	12 983	28.7%	11 462	25.6%	11 610	26.0%	46 406	103.8%	9 098	107.2%	27.6%
Remuneration of councillors	8 226	8 247	2 089	25.4%	2 030	24.7%	2 027	24.6%	2 874	34.9%	9 020	109.4%	2 021	124.3%	42.2%
Debt impairment	1 213	1 213	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 826	7 717	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	884	899	38	4.3%	415	46.9%	32	3.5%	432	48.0%	916	101.9%	435	106.0%	(.9%)
Bulk purchases	11 169	9 469	2 069	18.5%	1 567	14.0%	1 839	19.4%	4 225	44.6%	9 700	102.4%	3 100	104.8%	36.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 636	8 700	5 718	123.3%	2 593	55.9%	1 312	15.1%	1 952	22.4%	11 576	133.1%	2 764	108.8%	(29.4%)
Transfers and grants	2 021	2 471	592	29.3%	817	40.4%	551	22.3%	1 101	44.6%	3 061	123.9%	-	-	(100.0%)
Other expenditure	26 071	30 635	7 557	29.0%	8 030	30.8%	11 458	37.4%	14 425	47.1%	41 470	135.4%	12 207	105.4%	18.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 890	22 448	19 856		13 539		23 409		(25 783)		31 021		(21 579)		
Transfers recognised - capital	104 205	116 396	36 355	34.9%	54 621	52.4%	30 557	26.3%	-	-	121 533	104.4%	2 548	115.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	133 095	138 845	56 211		68 160		53 966		(25 783)		152 554		(19 031)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	133 095	138 845	56 211		68 160		53 966		(25 783)		152 554		(19 031)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	133 095	138 845	56 211		68 160		53 966		(25 783)		152 554		(19 031)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	133 095	138 845	56 211		68 160		53 966		(25 783)		152 554		(19 031)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	133 095	138 845	25 831	19.4%	47 487	35.7%	26 971	19.4%	48 113	34.7%	148 402	106.9%	37 956	108.9%	26.8%
National Government	104 205	120 205	21 935	21.0%	39 105	37.5%	22 770	18.9%	39 171	32.6%	122 981	102.3%	35 967	119.9%	8.9%
Provincial Government	-	-	-	-	-	-	-	-	180	-	180	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	104 205	120 205	21 935	21.0%	39 105	37.5%	22 770	18.9%	39 351	32.7%	123 161	102.5%	35 967	119.9%	9.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 890	10 479	1 736	6.0%	4 765	16.5%	1 898	18.1%	8 762	83.6%	17 160	163.8%	1 988	27.8%	340.6%
Public contributions and donations	-	8 160	2 161	-	3 617	-	2 303	28.2%	-	-	8 081	99.0%	-	100.1%	-
Capital Expenditure Standard Classification	133 095	138 845	25 831	19.4%	47 487	35.7%	26 971	19.4%	48 113	34.7%	148 402	106.9%	37 956	108.9%	26.8%
Governance and Administration	1 958	1 492	195	10.0%	-	-	242	16.2%	965	64.7%	1 402	94.0%	730	68.2%	32.2%
Executive & Council	622	600	-	-	-	-	-	-	526	87.7%	526	87.7%	667	63.8%	(21.1%)
Budget & Treasury Office	231	20	10	4.1%	-	-	-	-	181	906.5%	191	954.0%	63	68.0%	187.0%
Corporate Services	1 105	872	185	16.8%	-	-	242	27.7%	258	29.5%	685	78.5%	-	100.0%	(100.0%)
Community and Public Safety	21 092	10 556	1 557	7.4%	3 329	15.8%	1 656	15.7%	3 228	30.6%	9 770	92.6%	1 258	28.6%	156.5%
Community & Social Services	12 533	10 556	1 557	12.4%	3 329	26.6%	1 656	15.7%	3 228	30.6%	9 770	92.6%	1 258	28.6%	156.5%
Sport And Recreation	8 559	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 688	28 659	10 193	51.8%	13 922	70.7%	7 383	25.8%	2 854	10.0%	34 351	119.9%	12 462	93.0%	(77.1%)
Planning and Development	2 900	400	-	-	-	-	-	-	1 968	491.9%	1 968	491.9%	-	148.1%	(100.0%)
Road Transport	16 788	28 259	10 193	60.7%	13 922	82.9%	7 383	26.1%	887	3.1%	32 384	114.6%	12 462	87.4%	(92.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	90 359	98 137	13 887	15.4%	30 237	33.5%	17 690	18.0%	41 065	41.8%	102 878	104.8%	23 505	122.6%	74.7%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	75 359	78 890	8 463	11.2%	17 991	23.9%	15 273	19.4%	41 065	52.1%	82 791	104.9%	13 521	124.3%	203.7%
Waste Water Management	15 000	19 247	5 424	36.2%	12 246	81.6%	2 418	12.6%	-	-	20 088	104.4%	9 984	113.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	240 928	261 950	96 964	40.2%	95 674	39.7%	75 255	28.7%	8 680	3.3%	276 573	105.6%	9 839	93.4%	(11.8%)
Property rates, penalties and collection charges	9 168	4 727	404	4.4%	231	2.5%	170	3.6%	448	9.5%	1 252	26.5%	121	8.6%	271.5%
Service charges	15 288	13 823	3 459	22.6%	2 361	15.4%	2 982	21.6%	1 885	13.6%	10 687	77.3%	5 863	120.6%	(67.9%)
Other revenue	646	13 100	12 273	1 899.9%	576	89.2%	7 730	59.0%	1 236	9.4%	21 815	166.5%	407	56.8%	203.8%
Government - operating	111 580	110 781	44 445	39.8%	37 856	33.9%	33 613	30.3%	5 057	4.6%	120 972	109.2%	887	86.8%	470.1%
Government - capital	104 205	119 249	36 355	34.9%	54 621	52.4%	30 455	25.5%	-	-	121 432	101.8%	2 548	108.9%	(100.0%)
Interest	40	269	28	69.5%	29	72.0%	304	113.1%	53	19.7%	414	153.9%	13	40.7%	298.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 035)	(111 071)	(55 003)	52.9%	(31 377)	30.2%	(21 144)	19.0%	(22 291)	20.1%	(129 815)	116.9%	(20 612)	108.3%	8.1%
Suppliers and employees	(103 935)	(108 935)	(54 373)	52.3%	(30 523)	29.4%	(20 561)	18.9%	(21 151)	19.4%	(126 608)	116.2%	(20 568)	108.2%	2.8%
Finance charges	(100)	(115)	(38)	38.0%	(37)	36.8%	(32)	27.6%	(39)	34.3%	(146)	126.9%	(43)	191.8%	(9.1%)
Transfers and grants	-	(2 021)	(592)	-	(817)	-	(551)	27.3%	(1 101)	54.5%	(3 061)	151.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	136 892	150 878	41 961	30.7%	64 298	47.0%	54 111	35.9%	(13 612)	(9.0%)	146 758	97.3%	(10 772)	80.5%	26.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	756	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	756	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 073)	(138 845)	(38 831)	29.2%	(47 487)	35.7%	(26 971)	19.4%	(33 768)	24.3%	(147 057)	105.9%	(19 378)	87.8%	74.3%
Capital assets	(133 073)	(138 845)	(38 831)	29.2%	(47 487)	35.7%	(26 971)	19.4%	(33 768)	24.3%	(147 057)	105.9%	(19 378)	87.8%	74.3%
Net Cash from/(used) Investing Activities	(133 073)	(138 845)	(38 831)	29.2%	(47 487)	35.7%	(26 971)	19.4%	(33 768)	24.3%	(147 057)	105.9%	(18 622)	79.9%	81.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(784)	(784)	-	-	(392)	50.0%	-	-	(392)	50.0%	(785)	100.0%	(392)	100.0%	-
Repayment of borrowing	(784)	(784)	-	-	(392)	50.0%	-	-	(392)	50.0%	(785)	100.0%	(392)	100.0%	-
Net Cash from/(used) Financing Activities	(784)	(784)	-	-	(392)	50.0%	-	-	(392)	50.0%	(785)	100.0%	(392)	100.0%	-
Net Increase/(Decrease) in cash held	3 035	11 249	3 129	103.1%	16 418	541.0%	27 140	241.3%	(47 772)	(424.7%)	(1 084)	(9.6%)	(29 787)	102.8%	60.4%
Cash/cash equivalents at the year begin:	3 013	3 099	3 098	102.8%	6 227	206.7%	22 646	730.7%	49 786	1 606.4%	3 098	100.0%	32 885	100.0%	51.4%
Cash/cash equivalents at the year end:	6 048	14 349	6 227	103.0%	22 646	374.5%	49 786	347.0%	2 014	14.0%	2 014	14.0%	3 098	102.8%	(35.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 050	5.4%	757	3.9%	724	3.7%	17 033	87.1%	19 564	19.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	78	2.0%	88	2.3%	112	2.9%	3 590	92.8%	3 869	3.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 480	21.8%	1 180	10.4%	1 161	10.2%	6 573	57.7%	11 394	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	167	6.6%	158	6.2%	156	6.1%	2 056	81.1%	2 537	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	97	5.3%	95	5.1%	93	5.0%	1 557	84.6%	1 841	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 406	2.3%	0	-	6	-	59 318	97.7%	60 729	60.8%	-	-	-	-
Total By Income Source	5 278	5.3%	2 278	2.3%	2 251	2.3%	90 127	90.2%	99 934	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	36	23.4%	37	23.5%	36	23.3%	46	29.8%	155	.2%	-	-	-	-
Commercial	1 920	10.7%	660	3.7%	736	4.1%	14 575	81.5%	17 890	17.9%	-	-	-	-
Households	3 162	3.9%	1 425	1.8%	1 332	1.7%	74 575	92.6%	80 494	80.5%	-	-	-	-
Other	160	11.5%	157	11.2%	147	10.5%	931	66.8%	1 395	1.4%	-	-	-	-
Total By Customer Group	5 278	5.3%	2 278	2.3%	2 251	2.3%	90 127	90.2%	99 934	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	3.0%	-	-	-	-	228	97.0%	235	99.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	.3%
Total	7	3.0%	-	-	-	-	229	97.0%	236	100.0%

Contact Details

Municipal Manager	Mr Tshepo Bloom	053 773 9300
Financial Manager	Ms Boipelo Dorcas Motlhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	303 146	298 886	91 232	30.1%	58 861	19.4%	58 658	19.6%	37 580	12.6%	246 331	82.4%	38 769	78.5%	(3.1%)
Property rates	33 537	33 037	21 388	63.8%	2 791	8.3%	2 829	8.6%	1 939	5.9%	28 947	87.6%	1 776	76.0%	9.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82 144	82 044	11 344	13.8%	9 496	11.6%	13 284	16.2%	13 122	16.0%	47 246	57.6%	10 652	89.7%	23.2%
Service charges - water revenue	21 941	14 976	3 518	16.0%	4 206	19.2%	4 533	30.3%	3 750	25.0%	16 007	106.9%	3 367	85.5%	11.4%
Service charges - sanitation revenue	10 166	10 256	2 542	25.0%	2 606	25.6%	2 616	25.5%	2 669	26.0%	10 433	101.7%	2 299	96.9%	16.1%
Service charges - refuse revenue	9 389	9 299	1 726	18.4%	1 737	18.5%	1 745	18.8%	1 785	19.2%	6 993	75.2%	1 659	86.5%	7.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 896	1 828	297	15.7%	238	12.5%	252	13.8%	248	13.6%	1 034	56.6%	214	58.6%	15.8%
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	447	94.8%	(100.0%)
Interest earned - outstanding debtors	1 139	3 839	841	73.9%	1 065	93.5%	1 060	27.6%	1 091	28.4%	4 057	105.7%	404	90.1%	170.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 301	2 301	636	14.8%	329	7.7%	291	12.6%	434	18.9%	1 690	73.5%	598	57.7%	(27.4%)
Licences and permits	3 362	3 318	896	26.7%	710	21.1%	765	23.1%	700	21.1%	3 071	92.6%	773	101.8%	(9.4%)
Agency services	1 573	1 773	421	26.8%	219	13.9%	488	27.5%	498	28.1%	1 626	91.7%	428	107.1%	16.4%
Transfers recognised - operational	98 754	103 333	37 293	37.8%	29 447	29.8%	26 146	25.3%	9 894	9.6%	102 779	99.5%	5 570	96.2%	77.6%
Other own revenue	34 945	32 882	10 332	29.6%	6 017	17.2%	4 649	14.1%	1 449	4.4%	22 447	68.3%	10 583	44.1%	(86.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	2	-	2	-	-	43.8%	(100.0%)
Operating Expenditure	294 001	291 375	67 857	23.1%	59 928	20.4%	55 568	19.1%	89 679	30.8%	273 032	93.7%	69 261	91.4%	29.5%
Employee related costs	85 703	82 118	19 253	22.5%	22 470	26.2%	21 153	25.8%	19 743	24.0%	82 620	100.6%	17 654	98.0%	11.8%
Remuneration of councillors	6 602	6 757	1 675	25.4%	1 666	25.2%	1 644	24.3%	2 017	29.9%	7 002	103.6%	1 700	100.4%	18.6%
Debt impairment	505	505	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	37 639	37 639	-	-	-	-	-	-	23 526	62.5%	23 526	62.5%	10 984	86.5%	114.2%
Finance charges	2 964	2 964	-	-	40	1.3%	85	2.9%	1 142	38.5%	1 267	42.7%	2 655	93.4%	(57.0%)
Bulk purchases	60 766	60 766	22 769	37.5%	12 217	20.1%	12 677	20.9%	12 603	20.7%	60 265	99.2%	10 943	91.7%	15.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 740	8 072	1 902	24.6%	2 131	27.5%	1 790	22.2%	2 360	29.2%	8 183	101.4%	1 795	76.4%	31.5%
Transfers and grants	3 336	3 590	546	16.4%	3 473	104.1%	338	9.4%	773	21.5%	5 129	142.9%	-	-	(100.0%)
Other expenditure	88 746	88 964	21 712	24.5%	17 932	20.2%	17 882	20.1%	27 515	30.9%	85 040	95.6%	23 530	89.9%	16.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 145	7 510	23 375		(1 066)		3 089		(52 099)		(26 701)		(30 493)		
Transfers recognised - capital	96 197	98 165	26 867	27.9%	21 963	22.8%	7 459	7.6%	14 832	15.1%	71 121	72.5%	27 365	99.9%	(45.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 342	105 675	50 242		20 897		10 548		(37 267)		44 420		(3 128)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	105 342	105 675	50 242		20 897		10 548		(37 267)		44 420		(3 128)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 342	105 675	50 242		20 897		10 548		(37 267)		44 420		(3 128)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 342	105 675	50 242		20 897		10 548		(37 267)		44 420		(3 128)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	128 705	128 368	29 828	23.2%	22 778	17.7%	8 893	6.9%	43 236	33.7%	104 735	81.6%	29 727	75.3%	45.4%
National Government	96 197	98 165	26 867	27.9%	21 963	22.8%	7 460	7.6%	42 843	43.6%	99 132	101.0%	27 365	99.9%	56.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	96 197	98 165	26 867	27.9%	21 963	22.8%	7 460	7.6%	42 843	43.6%	99 132	101.0%	27 365	99.9%	56.6%
Borrowing	3 705	3 705	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 803	6 498	2 961	33.6%	814	9.3%	1 434	22.1%	393	6.0%	5 603	86.2%	2 363	47.7%	(83.4%)
Public contributions and donations	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	128 705	128 368	29 828	23.2%	22 778	17.7%	8 893	6.9%	43 236	33.7%	104 735	81.6%	29 727	75.3%	45.4%
Governance and Administration	2 351	1 786	50	2.1%	71	3.0%	39	2.2%	94	5.2%	253	14.2%	41	55.6%	130.8%
Executive & Council	1 050	930	3	.3%	1	.1%	-	-	25	2.7%	29	3.1%	-	37.0%	(100.0%)
Budget & Treasury Office	536	496	8	1.5%	50	9.3%	35	7.1%	14	2.8%	107	21.6%	-	95.0%	(100.0%)
Corporate Services	765	360	39	5.0%	20	2.7%	3	.9%	55	15.1%	117	32.4%	41	40.2%	34.3%
Community and Public Safety	1 994	1 541	15	.8%	172	8.6%	41	2.7%	-	-	228	14.8%	153	282.0%	(100.0%)
Community & Social Services	1 994	1 541	15	.8%	172	8.6%	41	2.7%	-	-	228	14.8%	153	115.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 722	26 656	5 398	21.0%	14 120	54.9%	2 039	7.6%	3 427	12.9%	24 984	93.7%	10 797	63.7%	(68.3%)
Planning and Development	10 085	11 598	3 798	37.7%	1 797	17.8%	1 758	15.2%	920	7.9%	8 274	71.3%	4 666	42.8%	(80.3%)
Road Transport	15 637	15 058	1 599	10.2%	12 323	78.8%	280	1.9%	2 507	16.6%	16 710	111.0%	6 130	90.1%	(59.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	98 638	98 384	24 366	24.7%	8 415	8.5%	6 775	6.9%	39 715	40.4%	79 270	80.6%	18 737	81.4%	112.0%
Electricity	1 000	-	-	-	-	-	-	-	-	-	-	-	-	109.1%	-
Water	97 638	86 637	23 822	24.4%	7 990	8.2%	6 487	7.5%	36 887	42.6%	75 186	86.8%	14 985	78.0%	146.2%
Waste Water Management	-	11 748	544	-	425	-	288	2.4%	2 827	24.1%	4 084	34.8%	3 752	87.7%	(24.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	373 260	348 153	149 755	40.1%	75 743	20.3%	107 466	30.9%	60 389	17.3%	393 354	113.0%	59 029	111.9%	2.3%
Property rates, penalties and collection charges	23 476	-	5 234	22.3%	4 475	19.1%	4 032	-	3 305	-	17 045	-	2 754	82.6%	20.0%
Service charges	108 732	122 766	21 545	19.8%	20 727	19.1%	24 820	20.2%	21 051	17.1%	88 144	71.8%	24 504	123.0%	(14.1%)
Other revenue	45 020	20 051	35 892	79.7%	9 826	21.8%	18 740	93.5%	29 845	148.9%	94 304	470.3%	29 206	133.3%	2.2%
Government - operating	98 754	103 333	40 523	41.0%	30 338	30.7%	26 525	25.7%	1 335	1.3%	98 721	95.5%	1 713	114.7%	(22.1%)
Government - capital	96 197	98 165	45 719	47.5%	9 312	9.7%	32 289	32.9%	3 763	3.8%	91 082	92.8%	-	80.6%	(100.0%)
Interest	1 082	3 839	841	77.7%	1 065	98.4%	1 060	27.6%	1 091	28.4%	4 057	105.7%	851	92.8%	28.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(256 254)	(233 436)	(98 101)	38.3%	(64 111)	25.0%	(69 097)	29.6%	(70 375)	30.1%	(301 684)	129.2%	(65 780)	108.9%	7.0%
Suppliers and employees	(253 290)	(226 882)	(97 555)	38.5%	(60 599)	23.9%	(68 674)	30.3%	(68 460)	30.2%	(295 288)	130.2%	(63 125)	109.0%	8.5%
Finance charges	(2 964)	(2 964)	-	-	(40)	1.3%	(85)	2.9%	(1 142)	38.5%	(1 267)	42.7%	(2 655)	93.4%	(57.0%)
Transfers and grants	-	(3 590)	(546)	-	(3 473)	-	(338)	9.4%	(773)	21.5%	(5 129)	142.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	117 007	114 718	51 654	44.1%	11 632	9.9%	38 369	33.4%	(9 986)	(8.7%)	91 669	79.9%	(6 751)	125.6%	47.9%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	23.6%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	23.6%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 705)	(124 663)	(29 828)	23.2%	(22 778)	17.7%	(8 893)	7.1%	(42 397)	34.0%	(103 896)	83.3%	(29 727)	113.6%	42.6%
Capital assets	(128 705)	(124 663)	(29 828)	23.2%	(22 778)	17.7%	(8 893)	7.1%	(42 397)	34.0%	(103 896)	83.3%	(29 727)	113.6%	42.6%
Net Cash from/(used) Investing Activities	(128 705)	(124 663)	(29 828)	23.2%	(22 778)	17.7%	(8 893)	7.1%	(42 397)	34.0%	(103 896)	83.3%	(29 727)	114.1%	42.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 400)	(3 705)	(40)	1.7%	(1 079)	45.0%	(1 092)	29.5%	(39)	1.1%	(2 250)	60.7%	27	50.6%	(246.1%)
Repayment of borrowing	(2 400)	(3 705)	(40)	1.7%	(1 079)	45.0%	(1 092)	29.5%	(39)	1.1%	(2 250)	60.7%	27	50.6%	(246.1%)
Net Cash from/(used) Financing Activities	(2 400)	(3 705)	(40)	1.7%	(1 079)	45.0%	(1 092)	29.5%	(39)	1.1%	(2 250)	60.7%	27	50.6%	(246.1%)
Net Increase/(Decrease) in cash held	(14 099)	(13 650)	21 786	(154.5%)	(12 224)	86.7%	28 383	(207.9%)	(52 421)	384.0%	(14 477)	106.1%	(36 451)	32.8%	43.8%
Cash/cash equivalents at the year begin:	48 159	14 956	16 330	33.9%	38 116	79.1%	25 892	173.1%	54 275	362.9%	16 330	109.2%	50 885	98.5%	6.7%
Cash/cash equivalents at the year end:	34 061	1 305	38 116	111.9%	25 892	76.0%	54 275	4 158.2%	1 853	142.0%	1 853	142.0%	14 434	189.6%	(87.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 227	24.7%	474	9.5%	408	8.2%	2 861	57.6%	4 969	6.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 103	34.3%	768	8.5%	703	7.8%	4 471	49.4%	9 045	12.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	178	.8%	397	1.7%	292	1.3%	22 104	96.2%	22 972	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	863	7.1%	465	3.8%	368	3.0%	10 420	86.0%	12 117	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	518	7.0%	249	3.4%	205	2.8%	6 455	86.9%	7 426	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	321	5.9%	311	5.7%	299	5.5%	4 509	82.9%	5 441	7.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	804	8.2%	185	1.9%	172	1.8%	8 665	88.2%	9 826	13.7%	-	-	-	-
Total By Income Source	7 015	9.8%	2 850	4.0%	2 447	3.4%	59 485	82.9%	71 796	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	456	2.6%	340	2.0%	332	1.9%	16 189	93.5%	17 317	24.1%	-	-	-	-
Commercial	3 754	30.2%	897	7.2%	733	5.9%	7 039	56.7%	12 423	17.3%	-	-	-	-
Households	2 553	6.4%	1 511	3.8%	1 280	3.2%	34 819	86.7%	40 163	55.9%	-	-	-	-
Other	252	13.3%	102	5.4%	102	5.4%	1 438	75.9%	1 893	2.6%	-	-	-	-
Total By Customer Group	7 015	9.8%	2 850	4.0%	2 447	3.4%	59 485	82.9%	71 796	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	0	100.0%	0	100.0%

Contact Details

Municipal Manager	Mr Edward Ntefang	053 712 9333
Financial Manager	Ms Maneela Semana	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	634 709	476 576	316 821	49.9%	105 323	16.6%	179 258	37.6%	92 826	19.5%	694 228	145.7%	81 594	103.0%	13.8%
Property rates	396 608	177 803	253 912	64.0%	50 281	12.7%	33 339	18.8%	(169)	(.1%)	337 363	189.7%	9 662	97.2%	(101.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	115 695	132 695	26 539	22.9%	19 791	17.1%	63 469	47.8%	4 393	3.3%	114 192	86.1%	41 626	99.4%	(89.4%)
Service charges - water revenue	51 851	68 851	11 324	21.8%	16 419	31.7%	57 068	82.9%	74 631	108.4%	159 441	231.6%	12 799	89.5%	483.1%
Service charges - sanitation revenue	22 341	39 341	10 141	45.4%	2 906	13.0%	15 272	38.8%	13 711	34.9%	42 030	106.8%	10 341	62.2%	32.6%
Service charges - refuse revenue	14 893	14 893	3 973	26.7%	3 993	26.8%	2 356	15.8%	(56)	(.4%)	10 265	68.9%	3 516	103.1%	(101.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	715	715	117	16.3%	102	14.3%	75	10.4%	2	.3%	296	41.3%	34	61.1%	(93.3%)
Interest earned - external investments	500	500	222	44.4%	50	9.9%	401	80.2%	31	6.1%	703	140.6%	175	153.6%	(82.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	314	314	169	53.6%	21	6.8%	57	18.1%	(19)	(5.9%)	228	72.6%	203	155.1%	(109.2%)
Licences and permits	872	872	103	11.8%	252	28.8%	279	32.0%	61	7.0%	694	79.6%	461	133.3%	(86.7%)
Agency services	2 919	2 919	275	9.4%	733	25.1%	768	26.3%	165	5.6%	1 942	66.5%	983	124.7%	(83.2%)
Transfers recognised - operational	25 569	33 203	9 370	36.6%	9 127	35.7%	6 034	18.2%	13	-	24 544	73.9%	1 213	74.5%	(98.9%)
Other own revenue	2 432	4 470	678	27.9%	1 648	67.8%	141	3.1%	64	1.4%	2 531	56.6%	582	1 065.4%	(89.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	52.8%	-
Operating Expenditure	367 295	371 267	88 578	24.1%	72 512	19.7%	71 795	19.3%	59 315	16.0%	292 199	78.7%	68 562	90.0%	(13.5%)
Employee related costs	110 755	110 918	24 629	22.2%	25 851	23.3%	26 820	24.2%	18 362	16.6%	95 663	86.2%	25 996	110.1%	(29.4%)
Remuneration of councillors	2 890	2 890	664	23.0%	664	23.0%	459	15.9%	533	18.4%	2 320	80.3%	731	95.8%	(27.1%)
Debt impairment	6 849	6 849	3 039	44.4%	3 039	44.4%	5 065	74.0%	4 052	59.2%	15 194	221.9%	-	-	(100.0%)
Depreciation and asset impairment	53 820	54 839	13 710	25.5%	13 710	25.5%	9 140	16.7%	13 710	25.0%	50 269	91.7%	-	-	(100.0%)
Finance charges	3 774	3 774	52	1.4%	1 713	45.4%	17	.5%	69	1.8%	1 851	49.0%	1 707	96.4%	(96.0%)
Bulk purchases	111 221	111 221	30 009	27.0%	15 037	13.5%	20 482	18.4%	13 392	12.0%	78 921	71.0%	28 714	99.6%	(53.4%)
Other Materials	-	-	4 930	-	2 773	-	2 086	-	2 565	-	12 354	-	3 508	-	(26.9%)
Contracted services	6 662	6 662	1 767	26.5%	1 492	22.4%	1 169	17.5%	808	12.1%	5 236	78.6%	1 579	95.4%	(48.8%)
Transfers and grants	-	-	798	-	718	-	1 437	-	576	-	3 528	-	810	31.0%	(28.9%)
Other expenditure	71 324	74 115	8 980	12.6%	7 515	10.5%	5 121	6.9%	5 248	7.1%	26 864	36.2%	5 518	61.2%	(4.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	267 414	105 309	228 244		32 811		107 463		33 511		402 029		13 033		
Transfers recognised - capital	20 438	34 006	4 781	23.4%	9 711	47.5%	3 485	10.2%	(6 267)	(18.4%)	11 710	34.4%	19 256	46.0%	(132.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	64 500	36 407	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	352 352	175 722	233 025		42 522		110 948		27 244		413 738		32 289		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	352 352	175 722	233 025		42 522		110 948		27 244		413 738		32 289		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	352 352	175 722	233 025		42 522		110 948		27 244		413 738		32 289		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	352 352	175 722	233 025		42 522		110 948		27 244		413 738		32 289		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	352 352	175 191	15 699	4.5%	15 747	4.5%	9 527	5.4%	18 308	10.5%	59 280	33.8%	21 685	47.4%	(15.6%)
National Government	17 438	17 811	2 613	15.0%	4 983	28.6%	656	3.7%	10 800	60.6%	19 053	107.0%	11 049	63.8%	(2.3%)
Provincial Government	3 000	16 372	3 216	107.2%	1 273	42.4%	1 799	11.0%	174	1.1%	6 462	39.5%	4 079	36.7%	(95.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 438	34 183	5 829	28.5%	6 257	30.6%	2 456	7.2%	10 973	32.1%	25 514	74.6%	15 129	51.0%	(27.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	267 414	104 778	5 726	2.1%	7 134	2.7%	5 842	5.6%	7 035	6.7%	25 736	24.6%	2 487	18.8%	182.9%
Public contributions and donations	64 500	36 230	4 144	6.4%	2 357	3.7%	1 229	3.4%	299	.8%	8 029	22.2%	4 069	69.6%	(92.6%)
Capital Expenditure Standard Classification	352 352	175 191	15 699	4.5%	15 747	4.5%	9 527	5.4%	18 308	10.5%	59 280	33.8%	21 685	47.4%	(15.6%)
Governance and Administration	13 632	8 857	660	4.8%	3	-	2 989	33.7%	81	.9%	3 733	42.1%	96	58.8%	(15.4%)
Executive & Council	361	361	16	4.4%	3	.8%	-	-	-	-	19	5.2%	-	156.0%	-
Budget & Treasury Office	2 212	237	8	.4%	-	-	-	-	41	17.4%	49	20.6%	-	103.9%	(100.0%)
Corporate Services	11 060	8 259	636	5.8%	-	-	2 989	36.2%	40	.5%	3 665	44.4%	96	34.8%	(58.5%)
Community and Public Safety	44 818	28 319	3 496	7.8%	1 389	3.1%	1 461	5.2%	524	1.8%	6 869	24.3%	2 153	16.4%	(75.7%)
Community & Social Services	6 041	2 176	12	.2%	-	-	-	-	-	-	12	.6%	12	2.4%	(100.0%)
Sport And Recreation	12 705	7 235	276	2.2%	91	.7%	274	3.8%	350	4.8%	992	13.7%	89	30.4%	291.3%
Public Safety	9 977	17	-	-	-	-	7	40.5%	-	-	7	40.5%	-	11.9%	-
Housing	15 917	18 712	3 203	20.1%	1 273	8.0%	1 180	6.3%	174	.9%	5 830	31.2%	2 039	16.2%	(91.5%)
Health	178	178	4	2.3%	25	13.9%	-	-	-	-	29	16.1%	12	20.6%	(100.0%)
Economic and Environmental Services	33 965	22 533	1 532	4.5%	1 241	3.7%	1 229	5.5%	299	1.3%	4 302	19.1%	2 847	106.8%	(89.5%)
Planning and Development	2 985	2 822	15	.5%	28	.9%	-	-	-	-	42	1.5%	80	16.5%	(100.0%)
Road Transport	30 980	19 710	1 518	4.9%	1 213	3.9%	1 229	6.2%	299	1.5%	4 259	21.6%	2 767	115.4%	(89.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	259 938	115 483	10 010	3.9%	13 114	5.0%	3 848	3.3%	17 404	15.1%	44 377	38.4%	16 589	49.2%	4.9%
Electricity	38 346	17 601	620	1.6%	741	1.9%	348	2.0%	5 754	32.7%	7 464	42.4%	4 498	75.1%	27.9%
Water	173 092	50 665	2 715	1.6%	2 109	1.2%	2 093	4.1%	6 581	13.0%	13 498	26.6%	4 271	35.9%	54.1%
Waste Water Management	32 178	32 760	6 675	20.7%	7 329	22.8%	623	1.9%	5 068	15.5%	19 695	60.1%	7 820	63.4%	(35.2%)
Waste Management	16 322	14 457	-	-	2 935	18.0%	785	5.4%	-	-	3 720	25.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	626 040	474 622	53 353	8.5%	46 873	7.5%	75 804	16.0%	44 048	9.3%	220 078	46.4%	53 860	87.4%	(18.2%)
Property rates, penalties and collection charges	376 778	360 729	12 677	3.4%	4 116	1.1%	26 267	7.3%	11 363	3.2%	54 423	15.1%	3 683	97.8%	208.5%
Service charges	195 640	-	24 962	12.8%	21 113	10.8%	38 478	-	25 536	-	110 089	-	41 173	68.8%	(38.0%)
Other revenue	7 115	-	1 341	18.9%	1 643	23.1%	1 315	-	696	-	4 996	-	4 160	448.2%	(83.3%)
Government - operating	25 569	58 772	9 370	36.6%	9 654	37.8%	7 088	12.1%	265	.5%	26 378	44.9%	1 293	85.0%	(79.5%)
Government - capital	20 438	54 621	4 781	23.4%	10 297	50.4%	2 254	4.1%	5 995	11.0%	23 328	42.7%	3 476	104.5%	72.5%
Interest	500	500	222	44.4%	50	9.9%	401	80.2%	192	38.5%	865	172.9%	76	44.0%	153.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(299 494)	(299 494)	(70 504)	23.5%	(49 101)	16.4%	(67 037)	22.4%	(40 075)	13.4%	(226 717)	75.7%	(31 176)	112.2%	28.5%
Suppliers and employees	(295 720)	(295 720)	(69 654)	23.6%	(46 671)	15.8%	(65 562)	22.2%	(39 424)	13.3%	(221 312)	74.8%	(30 658)	119.0%	28.6%
Finance charges	(3 774)	(3 774)	(52)	1.4%	(1 713)	45.4%	(34)	.9%	(69)	1.8%	(1 868)	49.5%	-	69.2%	(100.0%)
Transfers and grants	-	-	(798)	-	(718)	-	(1 440)	-	(583)	-	(3 538)	-	(517)	39.3%	12.6%
Net Cash from/(used) Operating Activities	326 546	175 128	(17 151)	(5.3%)	(2 228)	(.7%)	8 767	5.0%	3 973	2.3%	(6 640)	(3.8%)	22 685	60.7%	(82.5%)
Cash Flow from Investing Activities															
Receipts	69 500	41 230	-	-	-	-	-	-	-	-	-	-	-	22.9%	-
Proceeds on disposal of PPE	64 500	36 230	-	-	-	-	-	-	-	-	-	-	-	38.2%	-
Decrease in non-current debtors	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(281 882)	(104 720)	(12 338)	4.4%	(14 772)	5.2%	(9 369)	8.9%	(17 123)	16.4%	(53 602)	51.2%	(32 355)	67.2%	(47.1%)
Capital assets	(281 882)	(104 720)	(12 338)	4.4%	(14 772)	5.2%	(9 369)	8.9%	(17 123)	16.4%	(53 602)	51.2%	(32 355)	67.2%	(47.1%)
Net Cash from/(used) Investing Activities	(212 382)	(63 490)	(12 338)	5.8%	(14 772)	7.0%	(9 369)	14.8%	(17 123)	27.0%	(53 602)	84.4%	(32 355)	76.6%	(47.1%)
Cash Flow from Financing Activities															
Receipts	550	550	133	24.1%	150	27.3%	81	14.7%	736	133.7%	1 099	199.9%	(23)	127.5%	(3 345.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	550	550	133	24.1%	150	27.3%	81	14.7%	736	133.7%	1 099	199.9%	(23)	127.5%	(3 345.5%)
Payments	(3 774)	(3 774)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 774)	(3 774)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 224)	(3 224)	133	(4.1%)	150	(4.7%)	81	(2.5%)	736	(22.8%)	1 099	(34.1%)	(23)	(19.4%)	(3 345.5%)
Net Increase/(Decrease) in cash held	110 941	108 415	(29 356)	(26.5%)	(16 850)	(15.2%)	(521)	(.5%)	(12 415)	(11.5%)	(59 142)	(54.6%)	(9 693)	(6.0%)	28.1%
Cash/cash equivalents at the year begin:	64 248	(20 044)	-	-	(29 356)	(45.7%)	(46 206)	230.5%	(46 728)	233.1%	-	-	8 194	-	(670.3%)
Cash/cash equivalents at the year end:	175 189	88 371	(29 356)	(16.8%)	(46 206)	(26.4%)	(46 728)	(52.9%)	(59 142)	(66.9%)	(59 142)	(66.9%)	(1 500)	(2.8%)	3 843.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Clement Itumeleng	053 723 2261
Financial Manager	Mr Moses Grond	053 723 2261

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	106 726	108 399	30 445	28.5%	21 034	19.7%	21 424	19.8%	8 231	7.6%	81 134	74.8%	3 675	88.0%	124.0%
Property rates	-	-	(7)	-	-	-	-	-	-	-	(7)	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	(8)	-	-	-	-	-	-	-	(8)	-	-	-	-
Rental of facilities and equipment	80	80	19	23.2%	18	22.0%	18	22.0%	6	7.3%	60	74.5%	17	114.2%	(65.2%)
Interest earned - external investments	2 757	2 757	1 058	38.4%	130	4.7%	186	6.8%	188	6.8%	1 562	56.6%	688	135.8%	(72.7%)
Interest earned - outstanding debtors	-	-	53	-	-	-	-	-	-	-	53	-	384	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 236	73 236	30 107	41.1%	20 690	28.3%	21 107	28.8%	5 759	7.9%	77 663	106.0%	3 051	97.5%	88.8%
Other own revenue	30 653	32 326	(777)	(2.5%)	193	.6%	113	.4%	2 272	7.0%	1 801	5.6%	(465)	11.4%	(588.9%)
Gains on disposal of PPE	-	-	-	-	4	-	-	-	7	-	11	-	-	-	(100.0%)
Operating Expenditure	100 140	99 480	19 566	19.5%	22 935	22.9%	19 099	19.2%	27 606	27.8%	89 207	89.7%	23 768	88.9%	16.1%
Employee related costs	56 016	52 317	11 875	21.2%	13 987	25.0%	11 730	22.4%	13 011	24.9%	50 603	96.7%	11 798	91.7%	10.3%
Remuneration of councillors	4 872	6 626	1 006	20.7%	1 009	20.7%	1 014	15.3%	1 737	26.2%	4 766	71.9%	1 014	87.1%	71.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	(4)	-	(100.0%)
Depreciation and asset impairment	861	672	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Finance charges	264	264	-	-	-	-	395	149.7%	-	-	395	149.7%	199	234.5%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	276	-	53	-	-	-	-	-	329	-	-	-	-
Contracted services	2 130	3 270	641	30.1%	(316)	(14.8%)	143	4.4%	251	7.7%	719	22.0%	1 335	84.9%	(81.2%)
Transfers and grants	10 002	9 787	1 240	12.4%	2 244	22.4%	2 182	22.3%	2 798	28.6%	8 464	86.5%	6 693	-	(58.2%)
Other expenditure	25 996	26 544	4 529	17.4%	5 973	23.0%	3 636	13.7%	9 809	37.0%	23 946	90.2%	2 733	55.0%	258.9%
Loss on disposal of PPE	-	-	-	-	(16)	-	-	-	-	-	(16)	-	-	-	-
Surplus/(Deficit)	6 585	8 919	10 878		(1 901)		2 325		(19 375)		(8 072)		(20 093)		
Transfers recognised - capital	-	-	-	-	930	-	-	-	(1 961)	-	(1 031)	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 585	8 919	10 878		(971)		2 325		(21 336)		(9 103)		(20 093)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 585	8 919	10 878		(971)		2 325		(21 336)		(9 103)		(20 093)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 585	8 919	10 878		(971)		2 325		(21 336)		(9 103)		(20 093)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 585	8 919	10 878		(971)		2 325		(21 336)		(9 103)		(20 093)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	0	6 585	405	40 488 600.0%	285	28 531 900.0%	231	3.5%	3 931	59.7%	4 853	73.7%	349	31.3%	1 027.8%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	20	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	20	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 585	382	-	285	-	231	3.5%	3 931	59.7%	4 829	73.3%	-	-	(100.0%)
Public contributions and donations	0	-	23	2 310 000.0%	-	-	-	-	-	-	23	-	329	10.6%	(100.0%)
Capital Expenditure Standard Classification	0	6 585	405	40 488 600.0%	285	28 531 900.0%	231	3.5%	3 931	59.7%	4 853	73.7%	349	31.3%	1 027.8%
Governance and Administration	0	6 585	342	34 223 200.0%	285	28 531 900.0%	231	3.5%	3 931	59.7%	4 790	72.7%	333	33.9%	1 082.2%
Executive & Council	-	-	17	-	-	-	161	-	12	-	190	-	17	-	(32.9%)
Budget & Treasury Office	-	-	22	-	-	-	41	-	-	-	64	-	3	.7%	(100.0%)
Corporate Services	0	6 585	303	30 280 000.0%	285	28 531 900.0%	29	.4%	3 919	59.5%	4 536	68.9%	313	177.5%	1 154.2%
Community and Public Safety	-	-	51	-	-	-	-	-	-	-	51	-	-	-	-
Community & Social Services	-	-	13	-	-	-	-	-	-	-	13	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	39	-	-	-	-	-	-	-	39	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	11	-	-	-	-	-	-	-	11	-	16	-	(100.0%)
Planning and Development	-	-	11	-	-	-	-	-	-	-	11	-	16	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	86 286	108 399	36 069	41.8%	21 964	25.5%	21 024	19.4%	9 031	8.3%	88 087	81.3%	9 099	102.9%	(.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	13 050	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	34 223	6 814	-	1 145	-	131	.4%	2 929	8.6%	11 019	32.2%	4 975	-	(41.1%)
Government - operating	73 236	71 419	29 097	39.7%	20 690	28.3%	20 707	29.0%	5 816	8.1%	76 309	106.8%	3 051	96.5%	90.6%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	2 757	157	-	130	-	186	6.8%	286	10.4%	759	27.5%	1 072	163.6%	(73.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 141)	(99 480)	(39 708)	39.7%	(6 227)	6.2%	(36 435)	36.6%	(9 221)	9.3%	(91 591)	92.1%	(23 768)	102.6%	(61.2%)
Suppliers and employees	(89 875)	(89 429)	(38 608)	43.0%	(3 982)	4.4%	(33 859)	37.9%	(6 202)	6.9%	(82 651)	92.4%	(16 877)	101.1%	(63.3%)
Finance charges	(264)	(264)	-	-	-	-	(395)	149.7%	(132)	50.0%	(527)	199.7%	(199)	237.6%	(33.5%)
Transfers and grants	(10 002)	(9 787)	(1 100)	11.0%	(2 244)	22.4%	(2 182)	22.3%	(2 888)	29.5%	(8 413)	86.0%	(6 693)	109.6%	(56.9%)
Net Cash from/(used) Operating Activities	(13 855)	8 919	(3 640)	26.3%	15 737	(113.6%)	(15 411)	(172.8%)	(190)	(2.1%)	(3 504)	(39.3%)	(14 670)	19 948.5%	(98.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	245.6%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	245.6%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 584)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(6 584)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(6 584)	-	-	-	-	-	-	-	-	-	-	-	-	(16.9%)	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(264)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(264)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(264)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(20 703)	8 919	(3 640)	17.6%	15 737	(76.0%)	(15 411)	(172.8%)	(190)	(2.1%)	(3 504)	(39.3%)	(14 670)	(21.9%)	(98.7%)
Cash/cash equivalents at the year begin:	(16 565)	-	3 577	(21.6%)	(63)	.4%	15 674	-	263	-	3 577	-	16 697	(8.1%)	(98.4%)
Cash/cash equivalents at the year end:	(37 268)	8 919	(63)	.2%	15 674	(42.1%)	263	2.9%	73	.8%	73	.8%	2 027	(10.3%)	(96.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 122	39.2%	46	.4%	1 329	10.2%	6 554	50.2%	13 052	100.0%	-	-	-	-
Total By Income Source	5 122	39.2%	46	.4%	1 329	10.2%	6 554	50.2%	13 052	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 109	39.4%	46	.4%	1 328	10.2%	6 478	50.0%	12 961	99.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	13	14.7%	1	.8%	1	.7%	76	83.9%	90	.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 122	39.2%	46	.4%	1 329	10.2%	6 554	50.2%	13 052	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 900	95.2%	45	1.5%	71	2.3%	30	1.0%	3 046	100.0%
Total	2 900	95.2%	45	1.5%	71	2.3%	30	1.0%	3 046	100.0%

Contact Details

Municipal Manager	Mrs M P Bokgwathile	053 712 8731
Financial Manager	Mr Lethlogonolo Molale	053 712 8794

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	58 218	61 065	19 952	34.3%	15 141	26.0%	25 998	42.6%	3 345	5.5%	64 436	105.5%	5 621	54.0%	(40.5%)
Property rates	8 824	8 693	8 518	96.5%	(4)	-	8 508	97.9%	73	.8%	17 095	196.6%	7	(8.5%)	1 008.3%
Property rates - penalties and collection charges	857	1 015	102	11.9%	321	37.5%	71	7.0%	84	8.3%	578	56.9%	186	87.0%	(54.9%)
Service charges - electricity revenue	9 114	10 348	2 404	26.4%	2 300	25.2%	1 604	15.5%	1 275	12.3%	7 583	73.3%	2 092	89.5%	(39.0%)
Service charges - water revenue	5 553	4 956	1 105	19.9%	1 157	20.8%	611	12.3%	405	8.2%	3 279	66.2%	997	73.3%	(59.4%)
Service charges - sanitation revenue	1 390	2 161	767	55.2%	659	47.4%	354	16.4%	249	11.5%	2 028	93.9%	557	111.3%	(55.3%)
Service charges - refuse revenue	2 006	2 144	759	37.8%	644	32.1%	355	16.5%	216	10.1%	1 973	92.0%	583	103.6%	(63.0%)
Service charges - other	2 752	3 353	9	.3%	12	.4%	10	.3%	9	.3%	39	1.2%	9	2.2%	(3.0%)
Rental of facilities and equipment	2 205	2 163	363	16.5%	288	13.0%	349	16.1%	260	12.0%	1 260	58.3%	267	63.6%	(2.4%)
Interest earned - external investments	368	368	47	12.8%	51	13.9%	60	16.3%	46	12.4%	204	55.5%	50	41.0%	(9.1%)
Interest earned - outstanding debtors	1 710	2 275	453	26.5%	508	29.7%	159	7.0%	170	7.5%	1 290	56.7%	462	88.1%	(63.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11	6	2	22.4%	1	5.1%	2	41.2%	4	72.3%	10	164.0%	2	72.2%	95.5%
Licences and permits	1	26	0	14.2%	0	14.2%	12	43.9%	23	89.1%	35	133.6%	0	60.0%	31 194.7%
Agency services	395	381	80	20.1%	101	25.5%	112	29.4%	84	22.0%	377	98.8%	97	121.3%	(13.8%)
Transfers recognised - operational	18 875	21 000	5 073	26.9%	8 874	47.0%	13 635	64.9%	1	-	27 584	131.4%	0	48.0%	162.5%
Other own revenue	4 158	2 176	269	6.5%	230	5.5%	155	7.1%	445	20.5%	1 100	50.5%	311	67.5%	43.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	3.7%	-
Operating Expenditure	75 166	61 065	9 291	12.4%	8 832	11.8%	14 141	23.2%	8 020	13.1%	40 284	66.0%	8 819	46.7%	(9.1%)
Employee related costs	18 583	18 073	4 123	22.2%	4 171	22.4%	4 142	22.9%	4 119	22.8%	16 555	91.6%	4 022	90.2%	2.4%
Remuneration of councillors	2 199	2 277	238	10.8%	238	10.8%	238	10.5%	238	10.5%	952	41.8%	232	63.5%	2.5%
Debt impairment	528	5 645	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 018	4 265	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	610	589	0	-	0	-	0	-	8	1.4%	8	1.4%	55	32.0%	(85.3%)
Bulk purchases	10 650	10 766	2 863	26.9%	2 297	21.6%	2 408	22.4%	1 882	17.5%	9 450	87.8%	2 308	85.2%	(18.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	633	323	2	.3%	54	8.5%	2	.6%	3	.8%	60	18.6%	57	70.4%	(95.2%)
Transfers and grants	26 088	9 711	453	1.7%	695	2.7%	5 624	57.9%	628	6.5%	7 401	76.2%	735	10.2%	(14.5%)
Other expenditure	11 858	9 417	1 611	13.6%	1 377	11.6%	1 727	18.3%	1 142	12.1%	5 857	62.2%	1 410	71.2%	(19.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 948)	0	10 662		6 309		11 857		(4 675)		24 152		(3 198)		
Transfers recognised - capital	16 983	18 757	8	-	24	.1%	12	.1%	6	-	49	.3%	8	.2%	(26.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35	18 757	10 669		6 332		11 869		(4 670)		24 201		(3 190)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35	18 757	10 669		6 332		11 869		(4 670)		24 201		(3 190)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35	18 757	10 669		6 332		11 869		(4 670)		24 201		(3 190)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35	18 757	10 669		6 332		11 869		(4 670)		24 201		(3 190)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	19 618	20 127	1 908	9.7%	1 372	7.0%	2 493	12.4%	2 330	11.6%	8 102	40.3%	11 669	45.0%	(80.0%)
National Government	17 983	16 983	1 878	10.4%	1 353	7.5%	1 432	8.4%	448	2.6%	5 111	30.1%	10 581	59.1%	(95.8%)
Provincial Government	-	2 784	23	-	-	-	1 028	36.9%	1 882	67.6%	2 934	105.4%	76	1.0%	2 388.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 983	19 767	1 901	10.6%	1 353	7.5%	2 460	12.4%	2 330	11.8%	8 045	40.7%	10 656	41.3%	(78.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	107	360	6	5.7%	19	17.4%	32	9.0%	-	-	57	15.8%	317	188.7%	(100.0%)
Public contributions and donations	1 528	-	-	-	-	-	-	-	-	-	-	-	695	-	(100.0%)
Capital Expenditure Standard Classification	19 618	20 127	1 908	9.7%	1 372	7.0%	2 493	12.4%	2 330	11.6%	8 102	40.3%	11 669	45.0%	(80.0%)
Governance and Administration	190	155	12	6.6%	0	.1%	58	37.2%	259	167.4%	330	212.8%	90	1.8%	189.4%
Executive & Council	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	25	30	12	48.7%	-	-	-	-	164	547.3%	176	587.9%	89	40.6%	85.2%
Corporate Services	15	125	0	2.0%	0	1.2%	58	46.2%	95	76.2%	153	122.7%	1	.4%	9 852.8%
Community and Public Safety	588	70	23	4.0%	17	2.9%	8	11.5%	-	-	49	69.6%	76	-	(100.0%)
Community & Social Services	330	20	23	7.1%	-	-	8	40.1%	-	-	31	157.2%	13	-	(100.0%)
Sport And Recreation	178	50	-	-	17	9.7%	-	-	-	-	17	34.6%	62	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 002	7 187	1 866	20.7%	1 353	15.0%	1 379	19.2%	188	2.6%	4 786	66.6%	7 832	91.1%	(97.6%)
Planning and Development	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 202	7 187	1 866	22.7%	1 353	16.5%	1 379	19.2%	188	2.6%	4 786	66.6%	7 832	91.1%	(97.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 838	12 710	6	.1%	1	-	1 048	8.2%	1 882	14.8%	2 938	23.1%	3 671	39.8%	(48.7%)
Electricity	25	155	-	-	-	-	1	.7%	-	-	1	.7%	292	-	(100.0%)
Water	9 803	9 841	-	-	1	-	27	.3%	-	-	27	.3%	13	.2%	(100.0%)
Waste Water Management	10	2 714	6	57.9%	1	6.4%	1 020	37.6%	1 882	69.4%	2 909	107.2%	2 684	218.2%	(29.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	683	-	(100.0%)
Other	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	75 640	56 084	20 345	26.9%	20 194	26.7%	16 082	28.7%	8 948	16.0%	65 569	116.9%	8 199	(118.9%)	9.1%
Property rates, penalties and collection charges	9 681	7 505	2 309	23.8%	2 926	30.2%	945	12.6%	761	10.1%	6 940	92.5%	974	(135.9%)	(21.9%)
Service charges	20 813	14 092	3 751	18.0%	4 124	19.8%	4 379	31.1%	3 899	27.7%	16 153	114.6%	3 938	(109.5%)	(1.0%)
Other revenue	7 209	24 966	9 212	127.8%	8 707	120.8%	7 286	29.2%	4 286	17.2%	29 491	118.1%	3 286	(139.3%)	30.4%
Government - operating	18 876	9 520	5 073	26.9%	4 437	23.5%	3 472	36.5%	1	-	12 984	136.4%	0	(94.8%)	162.5%
Government - capital	16 983	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 078	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 348)	(74 769)	(20 250)	28.8%	(19 889)	28.3%	(16 153)	21.6%	(8 621)	11.5%	(64 913)	86.8%	(8 126)	(139.9%)	6.1%
Suppliers and employees	(43 650)	(58 869)	(20 250)	46.4%	(19 888)	45.6%	(16 153)	27.4%	(8 621)	14.6%	(64 912)	110.3%	(8 126)	(139.7%)	6.1%
Finance charges	(610)	-	(0)	-	(0)	-	(0)	-	(0)	-	(0)	-	(0)	(52.8%)	(89.5%)
Transfers and grants	(26 088)	(15 900)	-	-	(1)	-	-	-	-	-	(1)	-	-	(129.6%)	-
Net Cash from/(used) Operating Activities	5 292	(18 685)	95	1.8%	305	5.8%	(71)	.4%	327	(1.7%)	656	(3.5%)	73	.3%	350.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107)	(448)	(130)	121.3%	(4)	3.9%	(295)	66.0%	(11)	2.4%	(440)	98.3%	(62)	(48.8%)	(82.4%)
Capital assets	(107)	(448)	(130)	121.3%	(4)	3.9%	(295)	66.0%	(11)	2.4%	(440)	98.3%	(62)	(48.8%)	(82.4%)
Net Cash from/(used) Investing Activities	(107)	(448)	(130)	121.3%	(4)	3.9%	(295)	66.0%	(11)	2.4%	(440)	98.3%	(62)	(48.8%)	(82.4%)
Cash Flow from Financing Activities															
Receipts	293	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	293	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 213)	(1 192)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 213)	(1 192)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(920)	(1 192)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 265	(20 324)	(35)	(.8%)	301	7.1%	(366)	1.8%	316	(1.6%)	216	(1.1%)	10	(47.3%)	2 967.1%
Cash/cash equivalents at the year begin:	259	25 421	270	104.2%	235	90.7%	536	2.1%	170	.7%	270	1.1%	660	401.4%	(74.3%)
Cash/cash equivalents at the year end:	4 524	5 097	235	5.2%	536	11.8%	170	3.3%	486	9.5%	486	9.5%	671	64.5%	(27.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2	.2%	1 053	99.8%	-	-	-	-	1 055	45.1%
Bulk Water	118	100.0%	-	-	-	-	-	-	118	5.0%
PAYE deductions	-	-	172	100.0%	-	-	-	-	172	7.3%
VAT (output less input)	(382)	95.1%	210	(52.5%)	(102)	25.5%	(128)	31.9%	(401)	(17.2%)
Pensions / Retirement	164	100.0%	-	-	-	-	-	-	164	7.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	80	19.9%	269	67.5%	50	12.6%	-	-	399	17.1%
Auditor-General	-	-	-	-	-	-	641	100.0%	641	27.4%
Other	147	77.9%	42	22.1%	-	-	-	-	189	8.1%
Total	130	5.5%	1 746	74.7%	(52)	(2.2%)	514	22.0%	2 337	100.0%

Contact Details

Municipal Manager	Ms D Farmer	027 851 1112
Financial Manager	Ivan Valentein	027 851 1128

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	213 552	243 285	81 802	38.3%	40 162	18.8%	27 464	11.3%	40 813	16.8%	190 241	78.2%	29 170	82.6%	39.9%
Property rates	32 343	35 000	36 589	113.1%	(1 793)	(5.5%)	(268)	(.8%)	1 377	3.9%	35 904	102.6%	230	80.9%	498.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	262	-	(100.0%)
Service charges - electricity revenue	67 378	67 020	16 888	25.1%	15 993	23.7%	12 289	18.3%	15 207	22.7%	60 377	90.1%	15 601	82.9%	(2.5%)
Service charges - water revenue	32 502	31 802	4 979	15.3%	6 795	20.9%	8 057	25.3%	6 956	21.9%	26 786	84.2%	6 804	83.2%	2.2%
Service charges - sanitation revenue	9 170	9 170	2 292	25.0%	2 328	25.4%	2 252	24.6%	2 220	24.2%	9 092	99.2%	1 715	96.8%	29.4%
Service charges - refuse revenue	10 957	10 974	2 369	21.6%	2 323	21.2%	2 340	21.3%	2 380	21.7%	9 412	85.8%	2 206	87.4%	7.9%
Service charges - other	-	781	199	-	196	-	196	25.2%	129	16.6%	720	92.3%	220	-	(41.3%)
Rental of facilities and equipment	2 002	556	(12)	(.6%)	247	12.3%	232	41.7%	238	42.8%	705	126.9%	510	2 771.9%	(53.3%)
Interest earned - external investments	624	1 266	264	42.3%	246	39.3%	456	36.0%	593	46.9%	1 559	123.1%	131	32.4%	352.6%
Interest earned - outstanding debtors	3 371	2 823	1 000	29.7%	1 106	32.8%	1 095	38.8%	1 211	42.9%	4 413	156.3%	754	200.2%	60.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	273	272	48	17.5%	51	18.6%	27	9.9%	22	8.0%	147	54.1%	26	84.5%	(16.1%)
Licences and permits	1 172	1 318	371	31.7%	294	25.1%	296	22.5%	290	22.0%	1 251	95.0%	272	104.2%	6.7%
Agency services	1 272	1 045	120	9.4%	428	33.7%	313	29.9%	331	31.7%	1 191	114.1%	316	94.4%	4.7%
Transfers recognised - operational	40 346	74 143	16 504	40.9%	11 765	29.2%	1	-	9 607	13.0%	37 877	51.1%	-	96.5%	(100.0%)
Other own revenue	6 642	6 117	190	2.9%	185	2.8%	178	2.9%	252	4.1%	805	13.2%	123	4.4%	104.1%
Gains on disposal of PPE	5 500	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	209 795	243 160	53 246	25.4%	55 497	26.5%	51 565	21.2%	45 659	18.8%	205 966	84.7%	38 113	91.8%	19.8%
Employee related costs	65 563	64 610	17 651	26.9%	15 547	23.7%	15 388	23.8%	14 759	22.8%	63 345	98.0%	16 792	97.7%	(12.1%)
Remuneration of councillors	4 927	4 434	1 068	21.7%	1 119	22.7%	1 120	25.3%	1 123	25.3%	4 430	99.9%	1 094	100.4%	2.7%
Debt impairment	3 764	3 764	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 420	8 604	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 732	168	105	6.1%	11	.6%	5	3.0%	96	57.3%	217	129.2%	77	19.0%	25.4%
Bulk purchases	84 833	84 833	20 859	24.6%	22 444	26.5%	15 702	18.5%	13 016	15.3%	72 021	84.9%	13 446	92.1%	(3.2%)
Other Materials	8 938	8 928	1 590	17.8%	1 924	21.5%	1 002	11.2%	1 078	12.1%	5 594	62.7%	(72)	30.1%	(1 599.8%)
Contracted services	994	1 568	233	23.4%	740	74.4%	66	4.2%	1 719	109.6%	2 758	175.8%	(529)	1 181.2%	(425.1%)
Transfers and grants	-	4 123	116	-	243	-	123	3.0%	193	4.7%	676	16.4%	1 350	23.4%	(85.7%)
Other expenditure	33 624	62 128	11 624	34.6%	13 469	40.1%	18 158	29.2%	13 674	22.0%	56 926	91.6%	5 956	134.7%	129.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 757	125	28 557		(15 335)		(24 101)		(4 846)		(15 725)		(8 943)		
Transfers recognised - capital	16 979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 736	125	28 557		(15 335)		(24 101)		(4 846)		(15 725)		(8 943)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 736	125	28 557		(15 335)		(24 101)		(4 846)		(15 725)		(8 943)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 736	125	28 557		(15 335)		(24 101)		(4 846)		(15 725)		(8 943)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 736	125	28 557		(15 335)		(24 101)		(4 846)		(15 725)		(8 943)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	16 979	31 479	547	3.2%	2 436	14.3%	2 387	7.6%	2 246	7.1%	7 616	24.2%	3 305	75.4%	(32.0%)
National Government	16 979	31 479	547	3.2%	2 436	14.3%	2 356	7.5%	2 213	7.0%	7 552	24.0%	3 056	92.0%	(27.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	5	-	33	-	38	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 979	31 479	547	3.2%	2 436	14.3%	2 361	7.5%	2 246	7.1%	7 590	24.1%	3 056	92.0%	(26.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	26	-	-	-	26	-	249	12.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 979	31 479	547	3.2%	2 436	14.3%	2 387	7.6%	2 246	7.1%	7 616	24.2%	3 305	75.4%	(32.0%)
Governance and Administration	-	-	-	-	-	-	5	-	33	-	38	-	55	6.8%	(40.0%)
Executive & Council	-	-	-	-	-	-	5	-	33	-	38	-	4	-	638.6%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	50	5.6%	(100.0%)
Community and Public Safety	3 400	3 078	-	-	172	5.1%	26	.8%	-	-	198	6.4%	18	29.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 400	3 078	-	-	172	5.1%	-	-	-	-	172	5.6%	18	29.1%	(100.0%)
Public Safety	-	-	-	-	-	-	26	-	-	-	26	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 579	19 205	253	2.4%	385	3.6%	2 178	11.3%	653	3.4%	3 469	18.1%	2 466	120.1%	(73.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 579	19 205	253	2.4%	385	3.6%	2 178	11.3%	653	3.4%	3 469	18.1%	2 466	-	(73.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	9 196	294	9.8%	1 879	62.6%	178	1.9%	1 560	17.0%	3 911	42.5%	766	48.0%	103.6%
Electricity	1 000	1 000	6	.6%	868	86.8%	-	-	-	-	875	87.5%	633	53.9%	(100.0%)
Water	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 000	8 095	288	14.4%	1 011	50.5%	178	2.2%	1 560	19.3%	3 036	37.5%	134	51.1%	1 067.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	220 036	261 607	62 628	28.5%	92 016	41.8%	80 338	30.7%	61 401	23.5%	296 383	113.3%	37 027	115.1%	65.8%
Property rates, penalties and collection charges	30 726	151 101	8 087	26.3%	8 317	27.1%	6 219	4.1%	7 338	4.9%	29 962	19.8%	5 073	69.5%	44.7%
Service charges	116 028	-	23 701	20.4%	23 193	20.0%	24 172	-	23 041	-	94 108	-	22 926	80.0%	.5%
Other revenue	12 162	-	6 645	54.6%	29 850	245.4%	32 543	-	18 482	-	87 520	-	8 150	836.1%	126.8%
Government - operating	40 346	74 143	16 904	41.9%	29 380	72.8%	16 052	21.7%	11 271	15.2%	73 607	99.3%	-	105.5%	(100.0%)
Government - capital	16 979	32 479	6 100	35.9%	-	-	-	-	-	-	6 100	18.8%	-	119.9%	-
Interest	3 795	3 884	1 190	31.4%	1 275	33.6%	1 351	34.8%	1 269	32.7%	5 085	130.9%	878	94.9%	44.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(198 533)	(234 016)	(61 464)	31.0%	(85 931)	43.3%	(78 685)	33.6%	(58 612)	25.0%	(284 692)	121.7%	(52 574)	114.3%	11.5%
Suppliers and employees	(198 326)	(233 809)	(61 359)	30.9%	(85 869)	43.3%	(78 640)	33.6%	(58 480)	25.0%	(284 348)	121.6%	(52 497)	115.3%	11.4%
Finance charges	(207)	(207)	(105)	50.6%	(62)	30.2%	(45)	21.5%	(132)	63.6%	(343)	166.0%	(77)	18.9%	71.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 503	27 591	1 164	5.4%	6 085	28.3%	1 653	6.0%	2 789	10.1%	11 691	42.4%	(15 547)	121.1%	(117.9%)
Cash Flow from Investing Activities															
Receipts	5 719	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 719	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 979)	(29 172)	(541)	3.2%	(2 439)	14.4%	(1 782)	6.1%	(2 866)	9.8%	(7 628)	26.1%	(1 019)	67.6%	181.3%
Capital assets	(16 979)	(29 172)	(541)	3.2%	(2 439)	14.4%	(1 782)	6.1%	(2 866)	9.8%	(7 628)	26.1%	(1 019)	67.6%	181.3%
Net Cash from/(used) Investing Activities	(11 260)	(23 172)	(541)	4.8%	(2 439)	21.7%	(1 782)	7.7%	(2 866)	12.4%	(7 628)	32.9%	(1 019)	86.1%	181.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 525)	(1 525)	(791)	51.9%	(561)	36.8%	(273)	17.9%	(558)	36.6%	(2 183)	143.2%	(287)	303.5%	94.1%
Repayment of borrowing	(1 525)	(1 525)	(791)	51.9%	(561)	36.8%	(273)	17.9%	(558)	36.6%	(2 183)	143.2%	(287)	303.5%	94.1%
Net Cash from/(used) Financing Activities	(1 525)	(1 525)	(791)	51.9%	(561)	36.8%	(273)	17.9%	(558)	36.6%	(2 183)	143.2%	(287)	303.5%	94.1%
Net Increase/(Decrease) in cash held	8 718	2 894	(168)	(1.9%)	3 085	35.4%	(402)	(13.9%)	(635)	(21.9%)	1 880	65.0%	(16 853)	(73.8%)	(96.2%)
Cash/cash equivalents at the year begin:	3 331	4 948	4 948	148.5%	4 780	143.5%	7 864	158.9%	7 463	150.8%	4 948	100.0%	21 801	28.9%	(65.8%)
Cash/cash equivalents at the year end:	12 049	7 842	4 780	39.7%	7 864	65.3%	7 463	95.2%	6 828	87.1%	6 828	87.1%	4 948	641.3%	38.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 517	7.2%	1 060	5.0%	675	3.2%	17 775	84.5%	21 028	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 657	14.3%	914	3.6%	844	3.3%	20 123	78.8%	25 538	29.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 254	11.7%	912	4.7%	493	2.6%	15 647	81.0%	19 306	22.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	627	11.3%	259	4.7%	138	2.5%	4 507	81.5%	5 531	6.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	620	5.8%	294	2.8%	171	1.6%	9 533	89.8%	10 617	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	177	3.3%	130	2.4%	81	1.5%	4 973	92.8%	5 361	6.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	8 852	10.1%	3 569	4.1%	2 403	2.8%	72 557	83.0%	87 381	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	513	28.5%	122	6.8%	45	2.5%	1 119	62.2%	1 799	2.1%	-	-	-	-
Commercial	3 833	12.9%	1 215	4.1%	1 108	3.7%	23 539	79.3%	29 695	34.0%	-	-	-	-
Households	4 505	8.1%	2 233	4.0%	1 250	2.2%	47 898	85.7%	55 886	64.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 852	10.1%	3 569	4.1%	2 403	2.8%	72 557	83.0%	87 381	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	9 280	17.3%	(2 740)	(5.1%)	(2 283)	(4.3%)	49 293	92.1%	53 550	39.8%
Bulk Water	3 849	5.1%	3 033	4.0%	2 746	3.7%	65 357	87.2%	74 985	55.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	288	7.6%	(222)	(5.8%)	75	2.0%	3 675	96.3%	3 816	2.8%
Auditor-General	3	.1%	(200)	(9.5%)	18	.9%	2 276	108.5%	2 097	1.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	13 420	10.0%	(129)	(.1%)	555	.4%	120 602	89.7%	134 448	100.0%

Contact Details

Municipal Manager	Mr BS Lenkoe	277 188 150
Financial Manager	Ms Nozuko Mdaka	027 718 8119

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	36 354	38 087	9 655	26.6%	10 486	28.8%	8 751	23.0%	7 160	18.8%	36 052	94.7%	3 728	99.0%	92.1%
Property rates	4 257	5 666	-	-	6 657	156.4%	-	-	-	-	6 657	117.5%	-	2 022.1%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 889	5 208	1 366	27.9%	1 248	25.5%	1 152	22.1%	1 385	26.6%	5 151	98.9%	1 184	92.9%	16.9%
Service charges - water revenue	3 487	3 505	800	22.9%	953	27.3%	962	27.4%	1 098	31.3%	3 812	108.8%	827	73.6%	32.7%
Service charges - sanitation revenue	1 405	1 409	326	23.2%	330	23.5%	326	23.1%	332	23.6%	1 313	93.2%	307	103.7%	8.3%
Service charges - refuse revenue	1 877	1 947	421	22.4%	422	22.5%	397	20.4%	422	21.7%	1 662	85.4%	395	62.6%	6.9%
Service charges - other	-	-	40	-	17	-	12	-	(14)	-	55	-	397	2 177.5%	(103.6%)
Rental of facilities and equipment	-	-	69	-	61	-	73	-	59	-	261	-	66	248.5%	(11.0%)
Interest earned - external investments	-	-	0	-	1	-	0	-	0	-	1	-	0	-	665.8%
Interest earned - outstanding debtors	1 182	992	417	35.3%	672	56.9%	680	68.6%	789	79.5%	2 559	258.0%	658	101.3%	19.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	0	-	0	-	0	-	3	-	3	-	0	-	956.5%
Licences and permits	-	-	0	-	0	-	0	-	122	-	122	-	0	-	97 547.2%
Agency services	-	-	-	-	-	-	-	-	393	-	393	-	-	-	(100.0%)
Transfers recognised - operational	18 888	18 888	5 999	31.8%	-	-	5 051	26.7%	2 361	12.5%	13 411	71.0%	(228)	90.2%	(1 136.8%)
Other own revenue	371	472	216	58.4%	129	34.8%	97	20.6%	210	44.5%	653	138.3%	121	85.7%	73.2%
Gains on disposal of PPE	-	-	1	-	(3)	-	0	-	-	-	(2)	-	-	-	-
Operating Expenditure	37 244	37 182	6 821	18.3%	11 514	30.9%	6 767	18.2%	7 344	19.8%	32 446	87.3%	18 452	116.7%	(60.2%)
Employee related costs	15 036	14 085	3 874	25.8%	3 735	24.8%	3 649	25.9%	4 008	28.5%	15 266	108.4%	3 423	87.3%	17.1%
Remuneration of councillors	2 532	2 532	400	15.8%	400	15.8%	402	15.9%	403	15.9%	1 605	63.4%	400	94.0%	.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 872	2 872	-	-	-	-	-	-	195	6.8%	195	6.8%	-	-	(100.0%)
Finance charges	-	-	-	-	625	-	-	-	84	-	709	-	-	-	(100.0%)
Bulk purchases	9 186	7 804	728	7.9%	1 374	15.0%	878	11.3%	1 193	15.3%	4 173	53.5%	8 830	198.0%	(86.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	20	-	-	-	-	-	20	-	32	-	(100.0%)
Transfers and grants	-	-	888	-	1 217	-	767	-	799	-	3 671	-	3 260	-	(75.5%)
Other expenditure	7 618	9 890	931	12.2%	4 143	54.4%	1 071	10.8%	661	6.7%	6 806	68.8%	2 508	54.5%	(73.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(890)	905	2 834		(1 028)		1 984		(184)		3 606		(14 724)		
Transfers recognised - capital	9 129	9 129	-	-	0	-	-	-	(0)	-	-	-	1 741	40.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 239	10 034	2 834		(1 028)		1 984		(184)		3 606		(12 983)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 239	10 034	2 834		(1 028)		1 984		(184)		3 606		(12 983)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 239	10 034	2 834		(1 028)		1 984		(184)		3 606		(12 983)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 239	10 034	2 834		(1 028)		1 984		(184)		3 606		(12 983)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	9 129	9 129	4 524	49.6%	2 218	24.3%	1 433	15.7%	2 772	30.4%	10 947	119.9%	284	26.7%	874.5%
National Government	9 129	9 129	3 758	41.2%	2 153	23.6%	1 433	15.7%	2 772	30.4%	10 116	110.8%	-	2.1%	(100.0%)
Provincial Government	-	-	265	-	65	-	-	-	-	-	329	-	243	-	(100.0%)
District Municipality	-	-	501	-	-	-	-	-	-	-	501	-	42	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 129	9 129	4 524	49.6%	2 218	24.3%	1 433	15.7%	2 772	30.4%	10 947	119.9%	284	19.6%	874.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 129	9 129	4 524	49.6%	2 218	24.3%	1 433	15.7%	2 772	30.4%	10 947	119.9%	284	26.7%	874.5%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	479	-	65	-	-	-	-	-	543	-	284	-	(100.0%)
Community & Social Services	-	-	214	-	-	-	-	-	-	-	214	-	42	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	265	-	65	-	-	-	-	-	329	-	243	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	520	-	-	-	-	-	-	-	520	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	520	-	-	-	-	-	-	-	520	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 129	9 129	3 525	38.6%	2 153	23.6%	1 433	15.7%	2 772	30.4%	9 884	108.3%	-	11.1%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	9 129	9 129	3 525	38.6%	2 153	23.6%	1 433	15.7%	2 772	30.4%	9 884	108.3%	-	2.2%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	52 123	52 123	18 023	34.6%	15 937	30.6%	14 227	27.3%	9 778	18.8%	57 966	111.2%	5 020	69.4%	94.8%
Property rates, penalties and collection charges	4 259	4 259	207	4.9%	1 418	33.3%	412	9.7%	374	8.8%	2 411	56.6%	1 468	98.7%	(74.5%)
Service charges	16 200	16 200	1 786	11.0%	2 091	12.9%	1 937	12.0%	2 352	14.5%	8 166	50.4%	1 997	83.1%	17.7%
Other revenue	3 351	3 351	2 946	87.9%	8 278	247.0%	2 735	81.6%	4 550	135.8%	18 509	552.3%	1 121	53.0%	306.1%
Government - operating	16 540	16 540	9 284	56.1%	300	1.8%	7 664	46.3%	2 361	14.3%	19 609	118.6%	434	83.4%	443.7%
Government - capital	11 685	11 685	3 800	32.5%	3 850	32.9%	1 479	12.7%	-	-	9 129	78.1%	-	57.4%	-
Interest	88	88	0	.1%	0	.5%	0	.4%	141	160.0%	142	161.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 164)	(34 164)	(28 396)	83.1%	(15 893)	46.5%	(13 652)	40.0%	(15 067)	44.1%	(73 008)	213.7%	(8 084)	168.5%	86.4%
Suppliers and employees	(34 034)	(34 034)	(25 692)	75.5%	(13 721)	40.3%	(12 201)	35.8%	(12 247)	36.0%	(63 861)	187.6%	(7 800)	157.1%	57.0%
Finance charges	(130)	(130)	(22)	17.0%	(19)	14.4%	(19)	14.3%	(17)	13.2%	(77)	58.9%	-	-	(100.0%)
Transfers and grants	-	-	(2 682)	-	(2 153)	-	(1 433)	-	(2 803)	-	(9 071)	-	(284)	-	885.5%
Net Cash from/(used) Operating Activities	17 959	17 959	(10 372)	(57.8%)	44	.2%	574	3.2%	(5 289)	(29.4%)	(15 043)	(83.8%)	(3 064)	(8.0%)	72.6%
Cash Flow from Investing Activities															
Receipts	119	119	10 349	8 697.0%	-	-	-	-	-	-	10 349	8 697.0%	-	-	-
Proceeds on disposal of PPE	119	119	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	10 349	-	-	-	-	-	-	-	10 349	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 486)	(18 486)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(18 486)	(18 486)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(18 367)	(18 367)	10 349	(56.3%)	-	-	-	-	-	-	10 349	(56.3%)	-	-	-
Cash Flow from Financing Activities															
Receipts	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(375)	(375)	(23)	6.1%	44	(11.7%)	574	(153.2%)	(5 289)	1 410.3%	(4 693)	1 251.5%	(3 064)	(12.2%)	72.6%
Cash/cash equivalents at the year begin:	2 951	2 951	46	1.6%	23	.8%	67	2.3%	642	21.8%	46	1.6%	548	1.7%	17.2%
Cash/cash equivalents at the year end:	2 576	2 576	23	.9%	67	2.6%	642	24.9%	(4 647)	(180.4%)	(4 647)	(180.4%)	(2 517)	(9.9%)	84.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	291	2.5%	646	5.6%	293	2.5%	10 274	89.3%	11 504	24.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	266	4.8%	222	4.0%	171	3.1%	4 908	88.2%	5 567	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	561	4.4%	205	1.6%	227	1.8%	11 628	92.1%	12 621	26.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	104	4.0%	88	3.4%	80	3.1%	2 298	89.4%	2 569	5.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	112	2.4%	103	2.2%	98	2.1%	4 441	93.4%	4 754	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 413	14.2%	90	.9%	89	.9%	8 382	84.0%	9 974	21.2%	-	-	-	-
Total By Income Source	2 747	5.8%	1 353	2.9%	957	2.0%	41 931	89.2%	46 989	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	119	4.9%	89	3.6%	71	2.9%	2 160	88.6%	2 439	5.2%	-	-	-	-
Commercial	293	7.9%	141	3.8%	120	3.2%	3 163	85.1%	3 717	7.9%	-	-	-	-
Households	2 115	6.7%	981	3.1%	589	1.9%	27 910	88.3%	31 596	67.2%	-	-	-	-
Other	220	2.4%	142	1.5%	177	1.9%	8 699	94.2%	9 237	19.7%	-	-	-	-
Total By Customer Group	2 747	5.8%	1 353	2.9%	957	2.0%	41 931	89.2%	46 989	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 422	8.9%	92	.6%	93	.6%	14 308	89.9%	15 914	57.2%
Bulk Water	20	1.8%	20	1.8%	16	1.4%	1 058	95.1%	1 113	4.0%
PAYE deductions	365	19.5%	-	-	355	19.0%	1 148	61.5%	1 868	6.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 316	65.9%	8	.4%	8	.4%	666	33.3%	1 998	7.2%
Auditor-General	37	.6%	38	.6%	36	.6%	6 331	98.3%	6 442	23.1%
Other	500	100.0%	-	-	-	-	-	-	500	1.8%
Total	3 660	13.1%	157	.6%	508	1.8%	23 510	84.5%	27 835	100.0%

Contact Details

Municipal Manager	Mr Joseph Cloete	027 652 8011
Financial Manager	Mr Rufus Beukes	027 652 8012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	80 073	80 812	17 193	21.5%	10 194	12.7%	25 844	32.0%	10 678	13.2%	63 909	79.1%	21 275	102.9%	(49.8%)
Property rates	6 261	6 211	6 261	100.0%	(50)	(.8%)	3	.1%	(2)	-	6 212	100.0%	(289)	94.8%	(99.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 717	21 124	5 798	28.0%	4 831	23.3%	5 264	24.9%	5 136	24.3%	21 030	99.6%	4 761	98.9%	7.9%
Service charges - water revenue	7 806	7 409	1 746	22.4%	1 947	24.9%	2 301	31.1%	2 006	27.1%	8 000	108.0%	1 278	96.0%	56.9%
Service charges - sanitation revenue	4 502	5 156	2 498	55.5%	2 503	55.6%	2 496	48.4%	2 498	48.5%	9 995	193.9%	1 416	164.2%	76.4%
Service charges - refuse revenue	4 741	4 790	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	185	339	120	64.6%	54	29.0%	44	12.9%	33	9.8%	250	73.8%	16	63.7%	112.5%
Rental of facilities and equipment	757	756	24	3.2%	23	3.1%	26	3.5%	17	2.3%	91	12.0%	41	77.8%	(58.2%)
Interest earned - external investments	250	400	155	62.2%	121	48.6%	77	19.3%	104	25.9%	458	114.4%	91	168.7%	13.4%
Interest earned - outstanding debtors	1 080	1 411	331	30.7%	378	35.0%	299	21.2%	368	26.1%	1 377	97.6%	318	129.6%	15.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	48	48	15	32.2%	18	37.0%	23	47.5%	19	39.2%	75	156.0%	15	145.7%	25.2%
Licences and permits	1 413	1 413	233	16.5%	356	25.2%	300	21.2%	437	30.9%	1 326	93.8%	537	101.2%	(18.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 542	25 542	-	-	-	-	14 996	58.7%	-	-	14 996	58.7%	5 078	83.2%	(100.0%)
Other own revenue	6 770	6 212	12	.2%	13	.2%	14	.2%	61	1.0%	100	1.6%	4 088	1 056.4%	(98.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	3 924	-	(100.0%)
Operating Expenditure	79 692	80 700	14 706	18.5%	15 382	19.3%	18 439	22.8%	17 547	21.7%	66 075	81.9%	21 840	82.6%	(19.7%)
Employee related costs	28 354	29 728	6 603	23.3%	8 063	28.4%	7 733	26.0%	6 648	22.4%	29 048	97.7%	6 359	97.0%	4.5%
Remuneration of councillors	2 590	2 590	590	22.8%	590	22.8%	590	22.8%	720	27.8%	2 490	96.1%	590	98.9%	22.0%
Debt impairment	4 784	3 528	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 478	4 315	1 073	24.0%	1 085	24.2%	719	16.7%	1 079	25.0%	3 956	91.7%	6 418	142.2%	(83.2%)
Finance charges	1 528	1 431	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 956	18 956	3 707	19.6%	2 977	15.7%	4 011	21.2%	3 210	16.9%	13 905	73.4%	3 035	77.0%	5.8%
Other Materials	3 758	3 307	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	551	539	93	16.8%	139	25.3%	133	24.7%	141	26.1%	506	93.9%	125	97.4%	12.4%
Transfers and grants	160	165	165	103.4%	-	-	-	-	-	-	165	100.0%	-	99.4%	-
Other expenditure	14 534	16 141	2 475	17.0%	2 527	17.4%	5 253	32.5%	5 749	35.6%	16 006	99.2%	5 313	87.1%	8.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	381	112	2 487		(5 188)		7 405		(6 870)		(2 166)		(566)		
Transfers recognised - capital	11 753	21 553	-	-	-	-	-	-	-	-	-	-	23 033	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 134	21 665	2 487		(5 188)		7 405		(6 870)		(2 166)		22 468		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 134	21 665	2 487		(5 188)		7 405		(6 870)		(2 166)		22 468		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 134	21 665	2 487		(5 188)		7 405		(6 870)		(2 166)		22 468		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 134	21 665	2 487		(5 188)		7 405		(6 870)		(2 166)		22 468		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	19 368	25 186	6 957	35.9%	8 279	42.7%	1 868	7.4%	1 843	7.3%	18 946	75.2%	6 229	98.9%	(70.4%)
National Government	17 753	18 347	6 957	39.2%	7 725	43.5%	1 123	6.1%	1 227	6.7%	17 031	92.8%	6 227	224.9%	(80.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	3 400	-	-	-	-	-	-	-	-	-	-	-	4.8%	-
Transfers recognised - capital	17 753	21 747	6 957	39.2%	7 725	43.5%	1 123	5.2%	1 227	5.6%	17 031	78.3%	6 227	107.3%	(80.3%)
Borrowing	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	115	1 939	-	-	269	233.7%	745	38.4%	616	31.8%	1 630	84.1%	2	2.8%	33 678.9%
Public contributions and donations	-	-	-	-	285	-	-	-	-	-	285	-	-	-	-
Capital Expenditure Standard Classification	19 368	25 186	6 957	35.9%	8 279	42.7%	1 868	7.4%	1 843	7.3%	18 946	75.2%	6 229	98.9%	(70.4%)
Governance and Administration	1 500	24	-	-	2	.1%	-	-	-	-	2	6.4%	119	457.5%	(100.0%)
Executive & Council	-	-	-	-	1	-	-	-	-	-	1	-	2	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	117	-	(100.0%)
Corporate Services	1 500	24	-	-	1	-	-	-	-	-	1	2.9%	-	-	-
Community and Public Safety	15	15	-	-	521	3 474.0%	509	3 392.7%	302	2 010.3%	1 332	8 877.0%	1 001	-	(69.9%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15	15	-	-	521	3 474.0%	509	3 392.7%	302	2 010.3%	1 332	8 877.0%	1 001	-	(69.9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 370	-	-	236	-	-	-	-	-	236	17.3%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 370	-	-	236	-	-	-	-	-	236	17.3%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 853	22 033	6 957	39.0%	7 520	42.1%	1 359	6.2%	1 541	7.0%	17 377	78.9%	5 109	98.3%	(69.8%)
Electricity	1 000	1 000	287	28.7%	801	80.1%	-	-	-	-	1 088	108.8%	761	106.1%	(100.0%)
Water	6 850	7 580	175	2.5%	31	.5%	170	2.2%	1 384	18.3%	1 760	23.2%	-	105.4%	(100.0%)
Waste Water Management	10 003	13 453	6 495	64.9%	6 688	66.9%	1 189	8.8%	157	1.2%	14 529	108.0%	4 348	96.1%	(96.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1 744	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	84 664	90 399	29 493	34.8%	18 847	22.3%	14 876	16.5%	7 857	8.7%	71 073	78.6%	7 882	79.8%	(.3%)
Property rates, penalties and collection charges	5 322	5 280	1 488	27.9%	1 491	28.0%	1 028	19.5%	800	15.2%	4 807	91.1%	804	86.4%	(.6%)
Service charges	32 372	33 006	7 303	22.6%	6 707	20.7%	7 316	22.2%	6 282	19.0%	27 607	83.6%	6 073	83.8%	3.4%
Other revenue	2 528	3 872	285	11.3%	410	16.2%	363	9.4%	534	13.8%	1 591	41.1%	716	86.0%	(25.4%)
Government - operating	25 542	25 542	11 398	44.6%	8 715	34.1%	5 962	23.3%	-	-	26 075	102.1%	-	100.0%	-
Government - capital	17 753	21 553	8 694	49.0%	1 259	7.1%	-	-	-	-	9 953	46.2%	-	49.0%	-
Interest	1 146	1 146	326	28.5%	265	23.1%	208	18.1%	240	21.0%	1 039	90.6%	289	454.5%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 755)	(68 099)	(23 278)	35.4%	(18 060)	27.5%	(1 719)	2.5%	(9 543)	14.0%	(52 600)	77.2%	(3 729)	70.4%	155.9%
Suppliers and employees	(65 577)	(68 018)	(23 092)	35.2%	(18 037)	27.5%	(1 697)	2.5%	(9 529)	14.0%	(52 354)	77.0%	(3 717)	70.3%	156.4%
Finance charges	(178)	(81)	(22)	12.1%	(22)	12.6%	(22)	27.3%	(14)	17.4%	(80)	98.9%	(12)	39.8%	15.5%
Transfers and grants	-	-	(165)	-	-	-	-	-	-	-	(165)	-	-	100.0%	-
Net Cash from/(used) Operating Activities	18 909	22 299	6 215	32.9%	787	4.2%	13 158	59.0%	(1 686)	(7.6%)	18 473	82.8%	4 153	113.2%	(140.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 368)	(23 338)	(6 102)	31.5%	(7 295)	37.7%	(1 865)	8.0%	(1 843)	7.9%	(17 106)	73.3%	(5 664)	99.4%	(67.5%)
Capital assets	(19 368)	(23 338)	(6 102)	31.5%	(7 295)	37.7%	(1 865)	8.0%	(1 843)	7.9%	(17 106)	73.3%	(5 664)	99.4%	(67.5%)
Net Cash from/(used) Investing Activities	(19 368)	(23 338)	(6 102)	31.5%	(7 295)	37.7%	(1 865)	8.0%	(1 843)	7.9%	(17 106)	73.3%	(5 664)	99.4%	(67.5%)
Cash Flow from Financing Activities															
Receipts	1 520	1 520	14	.9%	11	.7%	21	1.4%	3	.2%	49	3.2%	25	5.3%	(87.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	20	20	14	69.9%	11	55.0%	21	103.9%	3	15.7%	49	244.5%	25	117.8%	(87.7%)
Payments	(961)	(961)	(125)	13.0%	(173)	18.0%	(222)	23.1%	(182)	18.9%	(702)	73.1%	(134)	100.0%	35.0%
Repayment of borrowing	(961)	(961)	(125)	13.0%	(173)	18.0%	(222)	23.1%	(182)	18.9%	(702)	73.1%	(134)	100.0%	35.0%
Net Cash from/(used) Financing Activities	559	559	(111)	(19.9%)	(162)	(29.1%)	(202)	(36.1%)	(178)	(31.9%)	(654)	(117.0%)	(109)	(42.7%)	63.6%
Net Increase/(Decrease) in cash held	100	(480)	1	1.3%	(6 671)	(6 695.6%)	11 091	(2 311.1%)	(3 707)	772.5%	714	(148.8%)	(1 621)	76.9%	128.8%
Cash/cash equivalents at the year begin:	(717)	487	487	(67.9%)	488	(68.1%)	(6 183)	(1 270.0%)	4 908	1 008.2%	487	100.0%	2 107	100.0%	132.9%
Cash/cash equivalents at the year end:	(617)	7	488	(79.1%)	(6 183)	1 002.2%	4 908	70 903.5%	1 201	17 345.6%	1 201	17 345.6%	487	(67.9%)	146.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	675	9.9%	268	3.9%	229	3.3%	5 679	82.9%	6 852	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 248	35.7%	132	3.8%	89	2.5%	2 024	58.0%	3 493	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	541	7.6%	137	1.9%	143	2.0%	6 340	88.5%	7 160	24.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	531	14.5%	177	4.8%	155	4.2%	2 808	76.5%	3 671	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	469	8.8%	162	3.0%	158	3.0%	4 559	85.3%	5 348	18.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	135	4.9%	43	1.6%	44	1.6%	2 561	92.0%	2 784	9.5%	-	-	-	-
Total By Income Source	3 599	12.3%	919	3.1%	818	2.8%	23 972	81.8%	29 308	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	441	31.8%	86	6.2%	67	4.8%	791	57.1%	1 386	4.7%	-	-	-	-
Commercial	695	38.4%	50	2.8%	32	1.7%	1 030	57.0%	1 807	6.2%	-	-	-	-
Households	2 448	9.5%	775	3.0%	711	2.8%	21 767	84.7%	25 700	87.7%	-	-	-	-
Other	16	3.8%	7	1.8%	8	1.9%	383	92.5%	414	1.4%	-	-	-	-
Total By Customer Group	3 599	12.3%	919	3.1%	818	2.8%	23 972	81.8%	29 308	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 331	100.0%	-	-	-	-	-	-	5 331	100.0%
Total	5 331	100.0%	-	-	-	-	-	-	5 331	100.0%

Contact Details

Municipal Manager	Mr Charl du Plessis	027 341 8500
Financial Manager	Mrs Sumari Coetzee	027 341 8505

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	39 468	39 468	19 279	48.8%	9 835	24.9%	11 209	28.4%	5 776	14.6%	46 099	116.8%	3 906	92.6%	47.9%
Property rates	4 862	4 862	5 657	116.4%	5	.1%	47	1.0%	23	.5%	5 731	117.9%	(99)	93.7%	(122.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 669	8 669	2 126	24.5%	2 047	23.6%	2 083	24.0%	2 316	26.7%	8 572	98.9%	2 040	79.3%	13.5%
Service charges - water revenue	2 700	2 700	540	20.0%	572	21.2%	419	15.5%	665	24.6%	2 196	81.3%	454	82.2%	46.3%
Service charges - sanitation revenue	3 493	3 493	942	27.0%	933	26.7%	755	21.6%	742	21.3%	3 373	96.6%	743	83.0%	-
Service charges - refuse revenue	-	-	-	-	-	-	1 949	-	650	-	2 599	-	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	172	-	144	-	149	-	256	-	722	-	224	103.0%	13.9%
Interest earned - external investments	-	-	29	-	4	-	40	-	40	-	112	-	5	147.0%	696.2%
Interest earned - outstanding debtors	-	-	212	-	235	-	242	-	226	-	915	-	186	197.0%	21.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	1	-	3	-	1	-	1	-	5	-	1	-	(4.0%)
Licences and permits	-	-	13	-	4	-	-	-	11	-	28	-	23	225.7%	(53.0%)
Agency services	-	-	40	-	65	-	66	-	61	-	232	-	60	86.0%	1.7%
Transfers recognised - operational	17 403	17 403	8 947	51.4%	4 890	28.1%	5 155	29.6%	502	2.9%	19 494	112.0%	31	94.4%	1 512.3%
Other own revenue	2 341	2 341	599	25.6%	934	39.9%	302	12.9%	285	12.2%	2 120	90.5%	237	2 030.5%	19.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	53 087	53 087	9 593	18.1%	9 822	18.5%	13 365	25.2%	11 289	21.3%	44 069	83.0%	7 647	70.8%	47.6%
Employee related costs	18 157	18 157	4 546	25.0%	5 456	30.1%	3 949	21.8%	4 316	23.8%	18 267	100.6%	4 325	90.1%	(.2%)
Remuneration of councillors	1 973	1 973	468	23.7%	453	22.9%	403	20.4%	546	27.7%	1 870	94.8%	479	99.6%	14.1%
Debt impairment	2 841	2 841	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 653	14 653	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	24	-	46	-	54	-	159	-	283	-	35	99.3%	357.2%
Bulk purchases	6 800	6 800	1 718	25.3%	1 766	26.0%	1 153	17.0%	2 195	32.3%	6 832	100.5%	1 354	91.4%	62.1%
Other Materials	1 181	1 181	2 179	184.4%	1 336	113.1%	3 854	326.2%	2 008	170.0%	9 377	793.7%	791	210.4%	153.8%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	28	-	1	-	3 099	-	1 170	-	4 298	-	-	.1%	(100.0%)
Other expenditure	7 482	7 482	632	8.4%	763	10.2%	854	11.4%	894	11.9%	3 142	42.0%	663	22.9%	34.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 619)	(13 619)	9 686		14		(2 156)		(5 513)		2 030		(3 741)		
Transfers recognised - capital	-	-	7 579	-	2 250	-	899	-	-	-	10 728	-	1 252	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	2 139	-	5 356	-	564	-	2 144	-	10 203	-	3 805	-	(43.7%)
Surplus/(Deficit) after capital transfers and contributions	(13 619)	(13 619)	19 404		7 620		(693)		(3 369)		22 961		1 315		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(13 619)	(13 619)	19 404		7 620		(693)		(3 369)		22 961		1 315		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 619)	(13 619)	19 404		7 620		(693)		(3 369)		22 961		1 315		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 619)	(13 619)	19 404		7 620		(693)		(3 369)		22 961		1 315		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	10 490	10 490	2 476	23.6%	5 387	51.4%	993	9.5%	1 566	14.9%	10 422	99.4%	3 675	87.0%	(57.4%)
National Government	10 490	10 490	2 476	23.6%	5 387	51.4%	-	-	1 064	10.1%	8 927	85.1%	3 675	87.0%	(71.1%)
Provincial Government	-	-	-	-	-	-	993	-	502	-	1 495	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 490	10 490	2 476	23.6%	5 387	51.4%	993	9.5%	1 566	14.9%	10 422	99.4%	3 675	87.0%	(57.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 490	10 490	2 476	23.6%	5 387	51.4%	993	9.5%	1 566	14.9%	10 422	99.4%	3 675	87.0%	(57.4%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 490	10 490	2 476	23.6%	5 387	51.4%	993	9.5%	1 511	14.4%	10 367	98.8%	3 675	90.0%	(58.9%)
Electricity	1 000	1 000	-	-	-	-	-	-	-	-	-	-	1 445	100.8%	(100.0%)
Water	600	600	-	-	-	-	993	165.5%	1 365	227.5%	2 358	393.0%	-	59.9%	(100.0%)
Waste Water Management	8 890	8 890	2 476	27.9%	5 387	60.6%	-	-	146	1.6%	8 010	90.1%	2 230	815.5%	(93.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	58 528	58 528	21 571	36.9%	13 629	23.3%	11 680	20.0%	9 859	16.8%	56 739	96.9%	4 607	102.4%	114.0%
Property rates, penalties and collection charges	4 109	4 109	1 240	30.2%	1 372	33.4%	1 037	25.2%	753	18.3%	4 403	107.1%	1 109	76.6%	(32.1%)
Service charges	13 048	13 048	3 052	23.4%	3 040	23.3%	3 698	28.3%	4 024	30.8%	13 813	105.9%	3 183	79.6%	26.4%
Other revenue	13 478	13 478	681	5.1%	2 062	15.3%	903	6.7%	895	6.6%	4 541	33.7%	314	16.4%	185.2%
Government - operating	17 403	17 403	8 947	51.4%	5 829	33.5%	4 872	28.0%	4 145	23.8%	23 793	136.7%	-	103.9%	(100.0%)
Government - capital	10 490	10 490	7 579	72.2%	1 311	12.5%	1 132	10.8%	-	-	10 022	95.5%	-	-	-
Interest	-	-	73	-	14	-	40	-	41	-	167	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 181)	(75 181)	(19 008)	25.3%	(7 454)	9.9%	(8 313)	11.1%	(11 678)	15.5%	(46 453)	61.8%	(5 999)	86.4%	94.7%
Suppliers and employees	(75 181)	(75 181)	(18 980)	25.2%	(7 453)	9.9%	(6 156)	8.2%	(11 237)	14.9%	(43 826)	58.3%	(5 999)	137.1%	87.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(28)	-	(1)	-	(2 158)	-	(441)	-	(2 628)	-	-	.2%	(100.0%)
Net Cash from/(used) Operating Activities	(16 653)	(16 653)	2 563	(15.4%)	6 175	(37.1%)	3 367	(20.2%)	(1 819)	10.9%	10 286	(61.8%)	(1 393)	9 967.6%	30.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(2 476)	-	(5 387)	-	(993)	-	(1 566)	-	(10 422)	-	(3 675)	-	(57.4%)
Capital assets	-	-	(2 476)	-	(5 387)	-	(993)	-	(1 566)	-	(10 422)	-	(3 675)	-	(57.4%)
Net Cash from/(used) Investing Activities	-	-	(2 476)	-	(5 387)	-	(993)	-	(1 566)	-	(10 422)	-	(3 675)	-	(57.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(24)	-	(46)	-	(33)	-	(159)	-	(262)	-	(35)	-	357.2%
Repayment of borrowing	-	-	(24)	-	(46)	-	(33)	-	(159)	-	(262)	-	(35)	-	357.2%
Net Cash from/(used) Financing Activities	-	-	(24)	-	(46)	-	(33)	-	(159)	-	(262)	-	(35)	-	357.2%
Net Increase/(Decrease) in cash held	(16 653)	(16 653)	63	(.4%)	742	(4.5%)	2 341	(14.1%)	(3 545)	21.3%	(399)	2.4%	(5 102)	(4 508.8%)	(30.5%)
Cash/cash equivalents at the year begin:	-	-	2 717	-	2 780	-	3 522	-	5 863	-	2 717	-	2 128	-	175.5%
Cash/cash equivalents at the year end:	(16 653)	(16 653)	2 780	(16.7%)	3 522	(21.1%)	5 863	(35.2%)	2 319	(13.9%)	2 319	(13.9%)	(2 974)	(4 145.3%)	(178.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	202	6.7%	(32)	(1.1%)	7	.2%	2 828	94.1%	3 005	21.2%	-	-	1 872	62.0%
Trade and Other Receivables from Exchange Transactions - Electricity	986	132.5%	(225)	(30.2%)	(238)	(32.0%)	222	29.8%	745	5.2%	-	-	477	64.0%
Receivables from Non-exchange Transactions - Property Rates	34	1.2%	29	1.0%	94	3.4%	2 617	94.4%	2 773	19.5%	-	-	1 177	42.0%
Receivables from Exchange Transactions - Waste Water Management	177	7.0%	(3)	(.1%)	49	2.0%	2 292	91.2%	2 515	17.7%	-	-	1 765	70.0%
Receivables from Exchange Transactions - Waste Management	173	5.8%	(3)	(.1%)	50	1.7%	2 746	92.6%	2 967	20.9%	-	-	1 466	49.0%
Receivables from Exchange Transactions - Property Rental Debtors	71	31.9%	(2)	(.9%)	18	8.1%	136	60.9%	224	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153	7.8%	(71)	(3.6%)	74	3.8%	1 805	92.1%	1 960	13.8%	-	-	5 017	255.0%
Total By Income Source	1 795	12.7%	(307)	(2.2%)	55	.4%	12 646	89.1%	14 188	100.0%	-	-	11 774	83.0%
Debtors Age Analysis By Customer Group														
Organs of State	99	16.1%	68	11.1%	(200)	(32.5%)	646	105.3%	613	4.3%	-	-	-	-
Commercial	403	41.2%	(85)	(8.7%)	(15)	(1.5%)	674	69.0%	977	6.9%	-	-	-	-
Households	1 021	10.3%	(200)	(2.0%)	122	1.2%	8 944	90.5%	9 887	69.7%	-	-	-	-
Other	273	10.1%	(90)	(3.3%)	147	5.4%	2 381	87.8%	2 711	19.1%	-	-	11 774	434.0%
Total By Customer Group	1 795	12.7%	(307)	(2.2%)	55	.4%	12 646	89.1%	14 188	100.0%	-	-	11 774	83.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	771	100.0%	-	-	-	-	-	-	771	15.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	181	96.3%	-	-	-	-	7	3.7%	187	3.6%
Auditor-General	-	-	-	-	-	-	4 178	100.0%	4 178	81.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	952	18.5%	-	-	-	-	4 185	81.5%	5 137	100.0%

Contact Details

Municipal Manager		
Financial Manager	Mr M Botha	053 391 3003

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	48 549	52 279	14 951	30.8%	8 464	17.4%	11 462	21.9%	9 719	18.6%	44 596	85.3%	8 561	77.5%	13.5%
Property rates	3 319	3 000	3 000	90.4%	-	-	-	-	0	-	3 000	100.0%	(80)	89.5%	(100.2%)
Property rates - penalties and collection charges	100	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 763	6 958	1 886	27.9%	1 501	22.2%	1 772	25.5%	1 481	21.3%	6 640	95.4%	1 702	104.3%	(13.0%)
Service charges - water revenue	6 599	6 325	1 238	18.8%	1 493	22.6%	1 788	28.3%	1 435	22.7%	5 954	94.1%	1 607	90.5%	(10.7%)
Service charges - sanitation revenue	1 631	1 015	221	13.6%	243	14.9%	241	23.8%	258	25.4%	963	94.9%	371	91.5%	(30.5%)
Service charges - refuse revenue	763	763	199	26.1%	199	26.1%	199	26.1%	201	26.4%	799	104.7%	307	120.3%	(34.3%)
Service charges - other	49	49	2	3.4%	1	2.2%	1	2.7%	20	41.6%	24	49.9%	6	23.5%	212.5%
Rental of facilities and equipment	1 083	123	34	3.1%	67	6.2%	33	27.2%	40	32.9%	174	142.4%	34	108.7%	20.0%
Interest earned - external investments	200	200	86	42.9%	52	26.0%	26	13.0%	19	9.4%	183	91.3%	97	159.7%	(80.5%)
Interest earned - outstanding debtors	648	648	157	24.2%	197	30.5%	235	36.3%	268	41.4%	858	132.4%	120	111.8%	122.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	30	30	0	.7%	-	-	2	5.3%	1	3.3%	3	9.3%	-	10.2%	(100.0%)
Licences and permits	36	36	7	20.5%	6	16.7%	5	15.4%	5	13.7%	24	66.2%	3	79.6%	76.2%
Agency services	135	135	40	29.7%	36	26.8%	49	36.5%	38	28.3%	164	121.2%	37	99.3%	4.0%
Transfers recognised - operational	23 216	24 590	8 074	34.8%	3 716	16.0%	7 100	28.9%	5 921	24.1%	24 811	100.9%	4 356	69.9%	35.9%
Other own revenue	3 978	8 329	6	.2%	953	24.0%	9	.1%	31	.4%	999	12.0%	2	5.2%	1 177.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	48 986	52 402	7 433	15.2%	9 242	18.9%	11 760	22.4%	10 436	19.9%	38 872	74.2%	12 966	78.5%	(19.5%)
Employee related costs	17 461	15 921	2 898	16.6%	2 814	16.1%	3 037	19.1%	2 796	17.6%	11 545	72.5%	2 759	79.8%	1.3%
Remuneration of councillors	1 858	1 858	434	23.4%	421	22.7%	434	23.4%	434	23.4%	1 723	92.7%	434	87.2%	-
Debt impairment	2 550	2 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 886	2 263	-	-	1 073	37.2%	547	24.2%	547	24.1%	2 167	95.7%	529	91.1%	3.4%
Finance charges	226	376	-	-	-	-	73	19.4%	76	20.1%	148	39.5%	-	-	(100.0%)
Bulk purchases	7 327	8 277	-	-	-	-	3 665	44.3%	1 415	17.1%	5 080	61.4%	3 253	116.2%	(56.5%)
Other Materials	1 633	1 871	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5	165	29	572.3%	78	1 557.2%	51	31.1%	52	31.6%	210	127.2%	103	101.5%	(49.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 013	19 045	4 073	27.1%	4 856	32.3%	3 953	20.8%	5 117	26.9%	17 999	94.5%	5 888	76.2%	(13.1%)
Loss on disposal of PPE	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(437)	(123)	7 518		(778)		(299)		(717)		5 724		(4 405)		
Transfers recognised - capital	19 897	19 057	-	-	9 868	49.6%	-	-	-	-	9 868	51.8%	2 404	13.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 460	18 934	7 518		9 090		(299)		(717)		15 592		(2 002)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 460	18 934	7 518		9 090		(299)		(717)		15 592		(2 002)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 460	18 934	7 518		9 090		(299)		(717)		15 592		(2 002)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 460	18 934	7 518		9 090		(299)		(717)		15 592		(2 002)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	19 987	19 572	5 943	29.7%	5 305	26.5%	2 311	11.8%	4 031	20.6%	17 590	89.9%	5 181	35.6%	(22.2%)
National Government	15 154	15 272	3 883	25.6%	2 795	18.4%	2 186	14.3%	3 339	21.9%	12 204	79.9%	2 726	26.9%	22.5%
Provincial Government	4 543	3 780	2 060	45.3%	2 487	54.7%	-	-	616	16.3%	5 162	136.6%	2 454	69.3%	(74.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 897	19 052	5 943	29.9%	5 282	26.5%	2 186	11.5%	3 955	20.8%	17 366	91.1%	5 180	37.5%	(23.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	90	520	-	-	-	-	125	24.1%	76	14.6%	201	38.7%	1	5.4%	7 969.4%
Public contributions and donations	-	-	-	-	23	-	-	-	-	-	23	-	-	-	-
Capital Expenditure Standard Classification	19 987	19 572	5 943	29.7%	5 305	26.5%	2 311	11.8%	4 031	20.6%	17 590	89.9%	5 181	35.6%	(22.2%)
Governance and Administration	60	230	-	-	-	-	32	13.8%	57	24.7%	89	38.5%	89	35.9%	(36.4%)
Executive & Council	60	230	-	-	-	-	32	13.8%	57	24.7%	89	38.5%	89	35.9%	(36.4%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 397	3 074	2 804	63.8%	-	-	-	-	-	-	2 804	91.2%	1 685	37.2%	(100.0%)
Community & Social Services	4 397	3 074	2 804	63.8%	-	-	-	-	-	-	2 804	91.2%	1 685	37.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 699	11 497	569	6.5%	4 013	46.1%	2 081	18.1%	2 248	19.6%	8 912	77.5%	825	15.3%	172.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 699	11 497	569	6.5%	4 013	46.1%	2 081	18.1%	2 248	19.6%	8 912	77.5%	825	15.3%	172.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 832	4 770	2 569	37.6%	1 292	18.9%	198	4.2%	1 726	36.2%	5 785	121.3%	2 581	55.2%	(33.1%)
Electricity	3 000	1 600	693	23.1%	1 053	35.1%	-	-	1 060	66.3%	2 806	175.4%	414	31.5%	155.9%
Water	880	1 030	532	60.5%	68	7.7%	94	9.1%	46	4.5%	740	71.8%	615	69.0%	(92.5%)
Waste Water Management	2 951	2 140	1 344	45.5%	171	5.8%	105	4.9%	619	28.9%	2 239	104.6%	1 552	80.4%	(60.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	54 048	56 938	17 606	32.6%	16 977	31.4%	20 903	36.7%	9 966	17.5%	65 451	115.0%	21 268	106.6%	(53.1%)
Property rates, penalties and collection charges	2 723	2 383	508	18.7%	1 396	51.3%	178	7.5%	207	8.7%	2 289	96.0%	192	42.9%	7.9%
Service charges	12 584	11 840	2 510	19.9%	2 239	17.8%	2 552	21.6%	2 564	21.7%	9 864	83.3%	2 307	80.0%	11.1%
Other revenue	4 705	7 621	2 879	61.2%	6 120	130.1%	6 305	82.7%	3 044	39.9%	18 348	240.8%	7 721	884.2%	(60.6%)
Government - operating	17 482	18 855	8 205	46.9%	1 008	5.8%	6 368	33.8%	3 498	18.6%	19 079	101.2%	7 841	98.7%	(55.4%)
Government - capital	16 354	16 039	3 397	20.8%	6 127	37.5%	5 436	33.9%	596	3.7%	15 556	97.0%	3 090	52.4%	(80.7%)
Interest	200	200	106	53.2%	88	43.9%	65	32.4%	57	28.6%	316	158.1%	116	226.7%	(50.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 419)	(36 893)	(14 608)	42.4%	(13 415)	39.0%	(14 639)	39.7%	(12 259)	33.2%	(54 920)	148.9%	(16 472)	137.1%	(25.6%)
Suppliers and employees	(34 193)	(36 817)	(14 608)	42.7%	(13 415)	39.2%	(14 566)	39.6%	(12 182)	33.1%	(54 771)	148.8%	(16 472)	138.1%	(26.0%)
Finance charges	(226)	(76)	-	-	-	-	(73)	95.9%	(76)	100.3%	(149)	196.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 630	20 045	2 998	15.3%	3 562	18.1%	6 264	31.2%	(2 293)	(11.4%)	10 531	52.5%	4 796	48.2%	(147.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 987)	(20 403)	(5 943)	29.7%	(5 305)	26.5%	(2 311)	11.3%	(4 015)	19.7%	(17 575)	86.1%	(5 181)	35.6%	(22.5%)
Capital assets	(19 987)	(20 403)	(5 943)	29.7%	(5 305)	26.5%	(2 311)	11.3%	(4 015)	19.7%	(17 575)	86.1%	(5 181)	35.6%	(22.5%)
Net Cash from/(used) Investing Activities	(19 987)	(20 403)	(5 943)	29.7%	(5 305)	26.5%	(2 311)	11.3%	(4 015)	19.7%	(17 575)	86.1%	(5 181)	35.6%	(22.5%)
Cash Flow from Financing Activities															
Receipts	4	4	1	25.5%	2	56.2%	5	107.5%	1	25.2%	9	214.3%	2	.3%	(48.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4	4	1	25.5%	2	56.2%	5	107.5%	1	25.2%	9	214.3%	2	133.9%	(48.8%)
Payments	(234)	(234)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(234)	(234)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(230)	(230)	1	(.5%)	2	(1.1%)	5	(2.0%)	1	(.5%)	9	(4.1%)	2	.3%	(48.8%)
Net Increase/(Decrease) in cash held	(588)	(588)	(2 944)	500.7%	(1 741)	296.1%	3 957	(673.0%)	(6 307)	1 072.8%	(7 034)	1 196.5%	(383)	(39.6%)	1 548.2%
Cash/cash equivalents at the year begin:	2 887	2 360	7 797	270.1%	4 854	168.1%	3 113	131.9%	7 070	299.6%	7 797	330.4%	8 180	100.0%	(13.6%)
Cash/cash equivalents at the year end:	2 299	1 772	4 854	211.1%	3 113	135.4%	7 070	399.0%	763	43.1%	763	43.1%	7 797	270.1%	(90.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	488	2.9%	367	2.2%	407	2.4%	15 660	92.5%	16 922	46.6%	-	-	13 616	80.0%
Trade and Other Receivables from Exchange Transactions - Electricity	228	17.7%	82	6.3%	69	5.4%	908	70.6%	1 286	3.5%	-	-	571	44.0%
Receivables from Non-exchange Transactions - Property Rates	62	3.0%	34	1.6%	24	1.1%	1 951	94.2%	2 070	5.7%	-	-	1 720	83.0%
Receivables from Exchange Transactions - Waste Water Management	84	3.8%	56	2.5%	46	2.1%	2 036	91.7%	2 222	6.1%	-	-	1 872	84.0%
Receivables from Exchange Transactions - Waste Management	64	3.1%	45	2.2%	42	2.0%	1 894	92.6%	2 045	5.6%	-	-	1 820	89.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	91	1.4%	88	1.3%	81	1.2%	6 266	96.0%	6 527	18.0%	-	-	4 711	72.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	.1%	4	.1%	4	.1%	5 192	99.8%	5 205	14.3%	5	.1%	631	12.0%
Total By Income Source	1 021	2.8%	675	1.9%	673	1.9%	33 908	93.5%	36 277	100.0%	5	-	24 942	68.0%
Debtors Age Analysis By Customer Group														
Organs of State	28	15.1%	14	7.8%	14	7.5%	127	69.6%	182	.5%	-	-	76	41.0%
Commercial	150	11.6%	54	4.2%	42	3.3%	1 042	80.9%	1 288	3.6%	-	-	398	30.0%
Households	843	2.4%	607	1.7%	617	1.8%	32 739	94.1%	34 806	95.9%	5	-	24 468	70.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 021	2.8%	675	1.9%	673	1.9%	33 908	93.5%	36 277	100.0%	5	-	24 942	68.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	828	23.8%	502	14.4%	519	14.9%	1 633	46.9%	3 483	38.0%
Bulk Water	183	15.6%	208	17.7%	247	21.0%	536	45.6%	1 173	12.8%
PAYE deductions	113	100.0%	-	-	-	-	-	-	113	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	580	38.8%	135	9.0%	11	.7%	770	51.5%	1 495	16.3%
Auditor-General	21	.7%	21	.7%	22	.8%	2 827	97.8%	2 891	31.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 724	18.8%	866	9.5%	799	8.7%	5 765	63.0%	9 155	100.0%

Contact Details

Municipal Manager	Mr Thabo Molete	054 933 1022
Financial Manager	Mr P J van der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	90 283	93 272	16 296	18.0%	16 527	18.3%	13 015	14.0%	4 273	4.6%	50 110	53.7%	7 146	71.3%	(40.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	747	747	162	21.6%	161	21.6%	152	20.3%	103	13.9%	578	77.4%	164	69.5%	(37.0%)
Interest earned - external investments	1 950	1 950	169	8.7%	182	9.4%	223	11.4%	138	7.1%	713	36.6%	284	51.7%	(51.2%)
Interest earned - outstanding debtors	100	100	15	15.4%	14	14.2%	14	14.5%	10	10.0%	54	54.1%	15	59.1%	(34.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	-	-	-	-	0	6.0%	-	-	0	6.0%	-	62.0%	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	6 372	7 279	-	-	-	-	-	-	-	-	-	-	364	6.1%	(100.0%)
Transfers recognised - operational	80 624	82 705	15 100	18.7%	16 140	20.0%	12 597	15.2%	3 872	4.7%	47 709	57.7%	4 058	77.1%	(4.6%)
Other own revenue	485	485	849	175.1%	28	5.9%	28	5.9%	150	30.9%	1 056	217.7%	2 040	540.6%	(92.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	220	55.0%	(100.0%)
Operating Expenditure	99 650	104 518	14 523	14.6%	21 191	21.3%	11 170	10.7%	14 012	13.4%	60 897	58.3%	18 141	74.7%	(22.8%)
Employee related costs	34 506	33 645	9 088	26.3%	9 795	28.4%	4 868	14.5%	6 983	20.8%	30 734	91.3%	8 621	99.8%	(19.0%)
Remuneration of councillors	2 616	2 616	618	23.6%	612	23.4%	405	15.5%	687	26.3%	2 323	88.8%	619	95.7%	11.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 040	2 040	-	-	-	-	26	1.3%	2 141	105.0%	2 168	106.3%	1 997	103.4%	7.2%
Finance charges	1 492	1 492	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 894	37 764	100	.3%	1 064	2.9%	1 310	3.5%	481	1.3%	2 955	7.8%	483	37.7%	(.5%)
Transfers and grants	4 500	6 425	711	15.8%	4 029	89.5%	1 080	16.8%	341	5.3%	6 160	95.9%	876	21.2%	(61.1%)
Other expenditure	17 602	20 535	4 006	22.8%	5 691	32.3%	3 481	17.0%	3 379	16.5%	16 557	80.6%	5 544	74.1%	(39.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 367)	(11 246)	1 772		(4 664)		1 844		(9 739)		(10 786)		(10 995)		
Transfers recognised - capital	847	1 663	1	.1%	7	.8%	81	4.8%	645	38.8%	733	44.1%	317	21.8%	103.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 520)	(9 583)	1 773		(4 658)		1 925		(9 094)		(10 054)		(10 678)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 520)	(9 583)	1 773		(4 658)		1 925		(9 094)		(10 054)		(10 678)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 520)	(9 583)	1 773		(4 658)		1 925		(9 094)		(10 054)		(10 678)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 520)	(9 583)	1 773		(4 658)		1 925		(9 094)		(10 054)		(10 678)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	1 154	2 407	5	.4%	149	12.9%	137	5.7%	968	40.2%	1 258	52.3%	2 806	76.8%	(65.5%)
National Government	434	434	-	-	-	-	-	-	(300)	(69.2%)	(300)	(69.2%)	386	90.2%	(177.8%)
Provincial Government	400	1 229	-	-	-	-	48	3.9%	822	66.9%	870	70.8%	972	96.2%	(15.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	847	1 663	-	-	-	-	48	2.9%	522	31.4%	570	34.3%	1 358	94.4%	(61.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	308	744	5	1.5%	149	48.5%	89	11.9%	446	59.9%	688	92.5%	1 448	69.9%	(69.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 154	2 407	5	.4%	149	12.9%	137	5.7%	968	40.2%	1 258	52.3%	2 806	76.8%	(65.5%)
Governance and Administration	243	273	5	1.9%	39	15.9%	47	17.3%	38	14.0%	129	47.2%	1 404	68.0%	(97.3%)
Executive & Council	78	108	-	-	35	45.0%	21	19.3%	31	29.1%	87	80.9%	7	72.8%	327.3%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	35	43.7%	(100.0%)
Corporate Services	165	165	5	2.9%	3	2.1%	26	16.1%	7	4.1%	41	25.1%	1 361	68.6%	(99.5%)
Community and Public Safety	445	1 552	-	-	-	-	48	3.1%	822	53.0%	870	56.1%	972	96.2%	(15.4%)
Community & Social Services	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	1 507	-	-	-	-	48	3.2%	822	54.6%	870	57.8%	972	96.2%	(15.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	467	583	-	-	110	23.7%	42	7.1%	107	18.4%	260	44.5%	430	106.8%	(75.0%)
Planning and Development	467	583	-	-	110	23.7%	21	3.6%	107	18.4%	239	40.9%	430	106.8%	(75.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	21	-	-	-	21	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	91 073	94 935	17 143	18.8%	17 226	18.9%	15 577	16.4%	4 946	5.2%	54 891	57.8%	15 290	99.3%	(67.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	10 485	8 616	732	7.0%	3 019	28.8%	3 317	38.5%	1 737	20.2%	8 806	102.2%	12 981	122.7%	(86.6%)
Government - operating	78 204	83 522	16 226	20.7%	14 010	17.9%	12 022	14.4%	3 013	3.6%	45 271	54.2%	2 000	91.2%	50.7%
Government - capital	434	847	-	-	-	-	-	-	-	-	-	-	-	8 666.7%	-
Interest	1 950	1 950	185	9.5%	197	10.1%	238	12.2%	196	10.0%	814	41.8%	309	55.7%	(36.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 079)	(97 990)	(28 514)	29.1%	(24 317)	24.8%	(17 124)	17.5%	(22 988)	23.5%	(92 943)	94.8%	(19 165)	138.1%	19.9%
Suppliers and employees	(92 087)	(91 565)	(27 803)	30.2%	(20 288)	22.0%	(16 044)	17.5%	(22 475)	24.5%	(86 611)	94.6%	(18 289)	158.0%	22.9%
Finance charges	(1 492)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 500)	(6 425)	(711)	15.8%	(4 029)	89.5%	(1 080)	16.8%	(513)	8.0%	(6 333)	98.6%	(876)	16.3%	(41.4%)
Net Cash from/(used) Operating Activities	(7 005)	(3 055)	(11 371)	162.3%	(7 091)	101.2%	(1 547)	50.6%	(18 042)	590.6%	(38 052)	1 245.5%	(3 875)	(467.3%)	365.6%
Cash Flow from Investing Activities															
Receipts	-	-	6 790	-	14 441	-	4 166	-	10 610	-	36 008	-	3 220	7 018.6%	229.5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	220	416.2%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	3 000	-	(100.0%)
Decrease (increase) in non-current investments	-	-	6 790	-	14 441	-	4 166	-	10 610	-	36 008	-	-	-	(100.0%)
Payments	(1 154)	(2 407)	(5)	.4%	(149)	12.9%	(137)	5.7%	(968)	40.2%	(1 258)	52.3%	(2 528)	71.4%	(61.7%)
Capital assets	(1 154)	(2 407)	(5)	.4%	(149)	12.9%	(137)	5.7%	(968)	40.2%	(1 258)	52.3%	(2 528)	71.4%	(61.7%)
Net Cash from/(used) Investing Activities	(1 154)	(2 407)	6 786	(588.0%)	14 292	(1 238.5%)	4 029	(167.4%)	9 642	(400.5%)	34 749	(1 443.5%)	692	(514.0%)	1 292.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60)	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(60)	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(60)	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 219)	(5 435)	(4 586)	55.8%	7 201	(87.6%)	2 482	(45.7%)	(8 400)	154.6%	(3 303)	60.8%	(3 183)	1 299.8%	163.9%
Cash/cash equivalents at the year begin:	50 088	30 432	4 615	9.2%	29	.1%	7 230	23.8%	9 713	31.9%	4 615	15.2%	7 798	6.3%	24.6%
Cash/cash equivalents at the year end:	41 869	24 997	29	.1%	7 230	17.3%	9 713	38.9%	1 312	5.2%	1 312	5.2%	4 615	9.2%	(71.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4	2.7%	4	2.7%	4	2.6%	125	91.9%	136	20.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	11.6%	30	5.8%	16	3.1%	411	79.4%	518	79.2%	-	-	-	-
Total By Income Source	64	9.8%	34	5.2%	20	3.0%	536	82.0%	653	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17	19.3%	11	12.4%	4	4.4%	55	64.0%	86	13.2%	-	-	-	-
Commercial	25	4.9%	12	2.4%	10	2.0%	468	90.7%	515	78.9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	42.8%	11	20.7%	6	10.9%	13	25.5%	52	8.0%	-	-	-	-
Total By Customer Group	64	9.8%	34	5.2%	20	3.0%	536	82.0%	653	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Madelinne Brandt	027 712 8000
Financial Manager	Mr Rajiv Databin (acting)	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	85 475	85 475	26 716	31.3%	38 629	45.2%	21 747	25.4%	5 271	6.2%	92 363	108.1%	18 055	82.9%	(70.8%)
Property rates	7 757	7 757	394	5.1%	19 472	251.0%	5 650	72.8%	45	.6%	25 561	329.5%	800	60.5%	(94.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 614	11 614	1 509	13.0%	1 982	17.1%	2 349	20.2%	885	7.6%	6 725	57.9%	1 465	46.5%	(39.6%)
Service charges - water revenue	6 465	6 465	2 422	37.5%	2 435	37.7%	2 061	31.9%	3 148	48.7%	10 066	155.7%	1 033	59.0%	204.8%
Service charges - sanitation revenue	3 305	3 305	867	26.2%	745	22.5%	714	21.6%	259	7.8%	2 585	78.2%	538	56.7%	(51.8%)
Service charges - refuse revenue	3 431	3 431	1 037	30.2%	840	24.5%	769	22.4%	281	8.2%	2 927	85.3%	497	50.1%	(43.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	658	658	65	9.9%	94	14.3%	94	14.3%	31	4.8%	284	43.2%	63	65.9%	(50.4%)
Interest earned - external investments	388	388	120	30.9%	36	9.3%	42	10.7%	15	3.9%	213	54.9%	6	41.8%	151.7%
Interest earned - outstanding debtors	2 200	2 200	683	31.0%	648	29.4%	675	30.7%	243	11.0%	2 248	102.2%	579	304.3%	(58.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 504	21 504	2 178	10.1%	1 313	6.1%	2 422	11.3%	432	2.0%	6 345	29.5%	8 211	81.3%	(94.7%)
Licences and permits	1 063	1 063	283	26.6%	225	21.2%	204	19.2%	67	6.3%	780	73.4%	267	107.8%	(74.8%)
Agency services	15	15	-	-	1	5.5%	1	6.1%	0	.8%	2	12.4%	-	-	(100.0%)
Transfers recognised - operational	26 240	26 240	10 734	40.9%	8 848	33.7%	6 749	25.7%	-	-	26 331	100.3%	253	62.2%	(100.0%)
Other own revenue	790	790	6 426	813.4%	1 990	251.9%	(9)	(1.1%)	(137)	(17.4%)	8 270	1 046.8%	4 344	1 473.1%	(103.2%)
Gains on disposal of PPE	45	45	-	-	-	-	27	58.9%	-	-	27	58.9%	-	-	-
Operating Expenditure	87 598	87 598	11 516	13.1%	18 845	21.5%	16 162	18.4%	4 066	4.6%	50 589	57.8%	20 626	78.8%	(80.3%)
Employee related costs	31 664	31 664	6 943	21.9%	6 488	20.5%	6 513	20.6%	(2 241)	(7.1%)	17 703	55.9%	9 170	92.3%	(124.4%)
Remuneration of councillors	2 837	2 837	540	19.0%	571	20.1%	587	20.7%	(196)	(6.9%)	1 503	53.0%	583	84.1%	(133.6%)
Debt impairment	3 930	3 930	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 396	6 396	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	769	769	115	15.0%	224	29.1%	404	52.5%	103	13.4%	845	109.9%	26	31.2%	289.3%
Bulk purchases	10 715	10 715	-	-	3 087	28.8%	3 751	35.0%	5 328	49.7%	12 166	113.5%	961	125.6%	454.2%
Other Materials	-	-	388	-	103	-	-	-	-	-	491	-	223	-	(100.0%)
Contracted services	14 005	14 005	1 331	9.5%	756	5.4%	1 543	11.0%	(232)	(1.7%)	3 398	24.3%	3 556	29.8%	(106.5%)
Transfers and grants	4 029	4 029	-	-	620	15.4%	1 657	41.1%	(212)	(5.3%)	2 064	51.2%	613	115.4%	(134.6%)
Other expenditure	13 252	13 252	2 200	16.6%	6 996	52.8%	1 707	12.9%	1 517	11.4%	12 419	93.7%	5 493	91.3%	(72.4%)
Loss on disposal of PPE	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 123)	(2 123)	15 200		19 784		5 585		1 205		41 774		(2 571)		
Transfers recognised - capital	11 155	11 155	298	2.7%	1 605	14.4%	647	5.8%	-	-	2 549	22.9%	2 765	72.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	(6)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	9 032	9 032	15 498		21 389		6 232		1 205		44 324		188		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 032	9 032	15 498		21 389		6 232		1 205		44 324		188		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 032	9 032	15 498		21 389		6 232		1 205		44 324		188		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 032	9 032	15 498		21 389		6 232		1 205		44 324		188		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	11 155	11 155	-	-	-	-	2 293	20.6%	1 364	12.2%	3 657	32.8%	-	.4%	(100.0%)
National Government	11 155	11 155	-	-	-	-	2 293	20.6%	1 263	11.3%	3 556	31.9%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	101	-	101	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 155	11 155	-	-	-	-	2 293	20.6%	1 364	12.2%	3 657	32.8%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 155	11 155	-	-	-	-	2 293	20.6%	1 364	12.2%	3 657	32.8%	-	.4%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 655	9 655	-	-	-	-	2 293	23.8%	1 364	14.1%	3 657	37.9%	-	-	(100.0%)
Planning and Development	9 655	9 655	-	-	-	-	2 293	23.8%	1 364	14.1%	3 657	37.9%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	92 923	92 923	19 053	20.5%	16 280	17.5%	14 785	15.9%	2 029	2.2%	52 147	56.1%	20 196	82.9%	(90.0%)
Property rates, penalties and collection charges	5 989	5 989	301	5.0%	340	5.7%	623	10.4%	638	10.7%	1 902	31.8%	410	59.2%	55.7%
Service charges	18 108	18 108	2 506	13.8%	3 895	21.5%	3 906	21.6%	807	4.5%	11 113	61.4%	4 234	82.5%	(80.9%)
Other revenue	28 843	28 843	4 711	16.3%	4 749	16.5%	2 251	7.8%	394	1.4%	12 104	42.0%	11 950	100.9%	(96.7%)
Government - operating	26 240	26 240	10 734	40.9%	6 824	26.0%	994	3.8%	-	-	18 552	70.7%	253	62.2%	(100.0%)
Government - capital	11 155	11 155	-	-	-	-	6 842	61.3%	-	-	6 842	61.3%	2 765	72.5%	(100.0%)
Interest	2 588	2 588	802	31.0%	472	18.2%	169	6.5%	191	7.4%	1 634	63.1%	585	260.7%	(67.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 804)	(74 804)	(10 887)	14.6%	(18 504)	24.7%	(15 127)	20.2%	4 959	(6.6%)	(39 560)	52.9%	(18 323)	87.1%	(127.1%)
Suppliers and employees	(70 005)	(70 005)	(10 772)	15.4%	(17 601)	25.1%	(11 484)	16.4%	5 068	(7.2%)	(34 788)	49.7%	(17 642)	85.8%	(128.7%)
Finance charges	(769)	(769)	(115)	14.9%	(224)	29.1%	(2 716)	353.0%	103	(13.3%)	(2 952)	383.7%	(68)	37.7%	(250.8%)
Transfers and grants	(4 029)	(4 029)	-	-	(680)	16.9%	(927)	23.0%	(212)	5.3%	(1 820)	45.2%	(613)	115.4%	(65.4%)
Net Cash from/(used) Operating Activities	18 120	18 120	8 166	45.1%	(2 224)	(12.3%)	(343)	(1.9%)	6 988	38.6%	12 587	69.5%	1 872	39.3%	273.2%
Cash Flow from Investing Activities															
Receipts	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 155)	(11 155)	-	-	(375)	3.4%	(4 404)	39.5%	(1 364)	12.2%	(6 143)	55.1%	-	-	(100.0%)
Capital assets	(11 155)	(11 155)	-	-	(375)	3.4%	(4 404)	39.5%	(1 364)	12.2%	(6 143)	55.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(11 110)	(11 110)	-	-	(375)	3.4%	(4 404)	39.6%	(1 364)	12.3%	(6 143)	55.3%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	13	13	-	-	(2)	(12.7%)	5	37.2%	4	28.9%	7	53.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13	13	-	-	(2)	(12.7%)	5	37.2%	4	28.9%	7	53.4%	-	-	(100.0%)
Payments	(468)	(468)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(468)	(468)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(455)	(455)	-	-	(2)	.4%	5	(1.1%)	4	(.8%)	7	(1.5%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	6 554	6 554	8 166	124.6%	(2 601)	(39.7%)	(4 742)	(72.4%)	5 628	85.9%	6 451	98.4%	1 872	(84.0%)	200.6%
Cash/cash equivalents at the year begin:	3 017	3 017	-	-	8 166	270.7%	5 566	184.5%	823	27.3%	-	-	1 124	-	(26.8%)
Cash/cash equivalents at the year end:	9 571	9 571	8 166	85.3%	5 566	58.1%	823	8.6%	6 451	67.4%	6 451	67.4%	2 997	128.5%	115.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Martin F Fillis	053 621 0026*223
Financial Manager	Ms Levona Plaatjies	053 621 0026*201

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	101 301	109 125	32 884	32.5%	24 299	24.0%	25 911	23.7%	24 434	22.4%	107 529	98.5%	21 242	97.4%	15.0%
Property rates	5 031	8 117	3 179	63.2%	1 450	28.8%	1 718	21.2%	1 967	24.2%	8 313	102.4%	867	97.6%	126.8%
Property rates - penalties and collection charges	169	179	41	24.4%	68	40.1%	47	26.1%	52	29.3%	208	116.2%	42	44.0%	25.9%
Service charges - electricity revenue	27 753	27 860	5 568	20.1%	4 815	17.3%	4 875	17.5%	8 147	29.2%	23 405	84.0%	7 550	86.2%	7.9%
Service charges - water revenue	9 931	12 385	2 816	28.4%	3 160	31.8%	3 249	26.2%	2 933	23.7%	12 158	98.2%	2 751	119.1%	6.6%
Service charges - sanitation revenue	7 418	7 792	1 946	26.2%	1 957	26.4%	1 933	24.8%	1 980	25.4%	7 816	100.3%	1 760	101.1%	12.5%
Service charges - refuse revenue	5 726	5 975	1 504	26.3%	1 484	25.9%	1 492	25.0%	1 495	25.0%	5 975	100.0%	1 379	100.7%	8.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	396	1 042	256	64.7%	256	64.6%	258	24.8%	258	24.8%	1 028	98.7%	108	55.6%	140.3%
Interest earned - external investments	312	422	181	57.9%	67	21.6%	77	18.1%	207	49.0%	532	126.0%	302	135.3%	(31.5%)
Interest earned - outstanding debtors	1 427	1 672	479	33.5%	495	34.7%	520	31.1%	487	29.1%	1 980	118.4%	376	130.9%	29.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 575	2 019	382	24.2%	429	27.3%	2 134	105.7%	1 749	86.6%	4 694	232.5%	329	45.1%	431.4%
Licences and permits	710	714	373	52.5%	(58)	(8.1%)	129	18.0%	139	19.5%	583	81.6%	94	61.4%	48.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	53	199.6%	(100.0%)
Transfers recognised - operational	36 664	36 664	16 047	43.8%	10 067	27.5%	9 267	25.3%	1 284	3.5%	36 664	100.0%	3 243	94.8%	(60.4%)
Other own revenue	4 190	4 285	113	2.7%	110	2.6%	214	5.0%	3 735	87.2%	4 172	97.4%	2 387	142.2%	56.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	126 029	130 553	29 762	23.6%	29 218	23.2%	28 464	21.8%	30 769	23.6%	118 213	90.5%	32 588	91.2%	(5.6%)
Employee related costs	39 057	39 084	8 101	20.7%	8 252	21.1%	8 744	22.4%	8 343	21.3%	33 440	85.6%	7 793	89.8%	7.0%
Remuneration of councillors	2 945	2 945	748	25.4%	758	25.8%	698	23.7%	792	26.9%	2 996	101.7%	710	98.1%	11.6%
Debt impairment	5 238	5 238	1 309	25.0%	1 310	25.0%	1 310	25.0%	1 309	25.0%	5 238	100.0%	1 920	97.6%	(31.9%)
Depreciation and asset impairment	23 834	23 834	5 959	25.0%	5 959	25.0%	5 959	25.0%	5 958	25.0%	23 834	100.0%	5 380	87.0%	10.7%
Finance charges	296	360	102	34.6%	97	32.7%	90	24.9%	95	26.4%	383	106.5%	106	131.0%	(10.5%)
Bulk purchases	18 670	18 670	4 982	26.7%	3 701	19.8%	2 763	14.8%	4 823	25.8%	16 270	87.1%	3 591	93.4%	34.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 562	-	-	-	-	-	-	-	-	-	-	-	112	86.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 427	40 421	8 561	27.2%	9 141	29.1%	8 901	22.0%	9 449	23.4%	36 052	89.2%	12 975	92.8%	(27.2%)
Loss on disposal of PPE	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 728)	(21 428)	3 122		(4 918)		(2 553)		(6 336)		(10 685)		(11 347)		
Transfers recognised - capital	43 091	50 832	-	-	-	-	-	-	26 642	52.4%	26 642	52.4%	18 479	68.4%	44.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 363	29 404	3 122		(4 918)		(2 553)		20 306		15 957		7 132		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 363	29 404	3 122		(4 918)		(2 553)		20 306		15 957		7 132		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 363	29 404	3 122		(4 918)		(2 553)		20 306		15 957		7 132		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 363	29 404	3 122		(4 918)		(2 553)		20 306		15 957		7 132		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	40 550	46 841	2 818	6.9%	11 077	27.3%	5 660	12.1%	8 948	19.1%	28 502	60.8%	10 042	80.8%	(10.9%)
National Government	39 000	46 741	2 818	7.2%	11 077	28.4%	5 660	12.1%	8 848	18.9%	28 402	60.8%	9 856	95.8%	(10.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	186	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 000	46 741	2 818	7.2%	11 077	28.4%	5 660	12.1%	8 848	18.9%	28 402	60.8%	10 042	96.2%	(11.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 550	100	-	-	-	-	-	-	100	100.0%	100	100.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 550	46 841	2 818	6.9%	11 077	27.3%	5 660	12.1%	8 948	19.1%	28 502	60.8%	10 042	80.8%	(10.9%)
Governance and Administration	1 550	100	-	-	-	-	-	-	100	100.0%	100	100.0%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 550	100	-	-	-	-	-	-	100	100.0%	100	100.0%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	5 000	-	-	171	-	-	-	-	-	171	3.4%	-	-	-
Community & Social Services	-	5 000	-	-	171	-	-	-	-	-	171	3.4%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 000	6 641	809	13.5%	690	11.5%	185	2.8%	83	1.2%	1 767	26.6%	590	34.0%	(86.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 000	6 641	809	13.5%	690	11.5%	185	2.8%	83	1.2%	1 767	26.6%	590	34.0%	(86.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 000	35 100	2 009	6.1%	10 216	31.0%	5 475	15.6%	8 765	25.0%	26 464	75.4%	9 452	89.6%	(7.3%)
Electricity	1 500	1 500	1 231	82.0%	953	63.5%	-	-	185	12.3%	2 368	157.9%	1 012	161.0%	(81.8%)
Water	31 500	33 600	778	2.5%	9 263	29.4%	5 044	15.0%	8 813	26.2%	23 898	71.1%	8 324	84.2%	5.9%
Waste Water Management	-	-	-	-	-	-	431	-	(233)	-	198	-	116	85.9%	(301.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	140 974	143 052	38 973	27.6%	43 842	31.1%	43 935	30.7%	20 080	14.0%	146 830	102.6%	14 520	94.4%	38.3%
Property rates, penalties and collection charges	5 199	8 117	1 245	23.9%	1 399	26.9%	1 931	23.8%	1 439	17.7%	6 014	74.1%	861	89.5%	67.1%
Service charges	47 410	40 814	7 943	16.8%	7 619	16.1%	8 529	20.9%	8 116	19.9%	32 208	78.9%	7 141	76.2%	13.7%
Other revenue	6 870	5 327	3 446	50.2%	16 916	246.2%	4 504	84.6%	3 336	62.6%	28 202	529.5%	4 739	255.9%	(29.6%)
Government - operating	36 664	36 664	16 047	43.8%	10 067	27.5%	9 267	25.3%	1 284	3.5%	36 664	100.0%	-	77.0%	(100.0%)
Government - capital	43 091	46 841	10 112	23.5%	7 773	18.0%	19 628	41.9%	5 697	12.2%	43 210	92.2%	1 476	100.8%	286.0%
Interest	1 739	5 289	181	10.4%	67	3.9%	77	1.4%	207	3.9%	532	10.1%	302	51.3%	(31.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 793)	(100 848)	(35 443)	39.9%	(40 784)	45.9%	(25 114)	24.9%	(4 610)	4.6%	(105 951)	105.1%	(15 209)	135.7%	(69.7%)
Suppliers and employees	(88 439)	(100 488)	(35 341)	40.0%	(40 687)	46.0%	(25 025)	24.9%	(4 524)	4.5%	(105 577)	105.1%	(15 103)	135.8%	(70.0%)
Finance charges	(354)	(360)	(102)	28.9%	(97)	27.3%	(90)	24.9%	(86)	23.8%	(374)	103.9%	(106)	122.9%	(19.3%)
Transfers and grants	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 181	42 204	3 529	6.8%	3 059	5.9%	18 821	44.6%	15 470	36.7%	40 879	96.9%	(689)	50.0%	(2 345.2%)
Cash Flow from Investing Activities															
Receipts	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 898)	(47 898)	(2 818)	5.9%	(11 077)	23.1%	(5 660)	11.8%	(8 848)	18.5%	(28 402)	59.3%	(10 850)	72.9%	(18.5%)
Capital assets	(47 898)	(47 898)	(2 818)	5.9%	(11 077)	23.1%	(5 660)	11.8%	(8 848)	18.5%	(28 402)	59.3%	(10 850)	72.9%	(18.5%)
Net Cash from/(used) Investing Activities	(47 898)	(47 898)	(2 818)	5.9%	(11 077)	23.1%	(5 660)	11.8%	(8 848)	18.5%	(28 402)	59.3%	(10 850)	72.9%	(18.5%)
Cash Flow from Financing Activities															
Receipts	-	120	40	-	30	-	30	24.8%	29	23.8%	128	106.9%	22	-	32.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	120	40	-	30	-	30	24.8%	29	23.8%	128	106.9%	22	-	32.0%
Payments	(728)	(728)	(218)	30.0%	(209)	28.8%	(232)	31.9%	(227)	31.2%	(887)	121.8%	(214)	195.8%	6.2%
Repayment of borrowing	(728)	(728)	(218)	30.0%	(209)	28.8%	(232)	31.9%	(227)	31.2%	(887)	121.8%	(214)	195.8%	6.2%
Net Cash from/(used) Financing Activities	(728)	(608)	(178)	24.5%	(180)	24.7%	(202)	33.2%	(199)	32.7%	(758)	124.8%	(192)	170.5%	3.3%
Net Increase/(Decrease) in cash held	3 555	(6 302)	534	15.0%	(8 198)	(230.6%)	12 958	(205.6%)	6 424	(101.9%)	11 718	(185.9%)	(11 731)	(57.4%)	(154.8%)
Cash/cash equivalents at the year begin:	15 612	15 612	19 991	128.0%	20 524	131.5%	12 327	79.0%	25 285	162.0%	19 991	128.0%	38 267	134.4%	(33.9%)
Cash/cash equivalents at the year end:	19 167	9 310	20 524	107.1%	12 327	64.3%	25 285	271.6%	31 709	340.6%	31 709	340.6%	26 535	67.5%	19.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24	.1%	750	2.5%	775	2.6%	28 419	94.8%	29 968	36.0%	-	-	13 076	43.0%
Trade and Other Receivables from Exchange Transactions - Electricity	1 017	20.5%	411	8.3%	320	6.4%	3 224	64.8%	4 973	6.0%	-	-	2 452	49.0%
Receivables from Non-exchange Transactions - Property Rates	368	5.7%	247	3.8%	201	3.1%	5 642	87.4%	6 459	7.8%	-	-	2 714	42.0%
Receivables from Exchange Transactions - Waste Water Management	497	3.4%	395	2.7%	359	2.5%	13 230	91.4%	14 482	17.4%	-	-	7 303	50.0%
Receivables from Exchange Transactions - Waste Management	161	.9%	303	1.7%	293	1.6%	17 444	95.8%	18 201	21.9%	-	-	7 418	40.0%
Receivables from Exchange Transactions - Property Rental Debtors	(61)	(4.7%)	30	2.3%	28	2.2%	1 279	100.2%	1 276	1.5%	-	-	409	32.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	6 410	100.0%	6 410	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	3.3%	55	3.7%	55	3.6%	1 338	89.4%	1 497	1.8%	-	-	824	55.0%
Total By Income Source	2 055	2.5%	2 192	2.6%	2 031	2.4%	76 986	92.5%	83 265	100.0%	-	-	34 196	41.0%
Debtors Age Analysis By Customer Group														
Organs of State	268	13.4%	360	18.0%	269	13.5%	1 103	55.2%	2 001	2.4%	-	-	-	-
Commercial	896	20.3%	220	5.0%	187	4.2%	3 115	70.5%	4 418	5.3%	-	-	-	-
Households	891	1.2%	1 613	2.1%	1 575	2.0%	72 768	94.7%	76 847	92.3%	-	-	34 196	44.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 055	2.5%	2 192	2.6%	2 031	2.4%	76 986	92.5%	83 265	100.0%	-	-	34 196	41.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 996	100.0%	-	-	-	-	-	-	2 996	77.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	895	100.0%	-	-	-	-	-	-	895	23.0%
Total	3 891	100.0%	-	-	-	-	-	-	3 891	100.0%

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Dionne Timotheus Visagie	051 753 0777/3

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	200 193	189 893	58 111	29.0%	42 203	21.1%	41 289	21.7%	35 019	18.4%	176 622	93.0%	33 396	92.1%	4.9%
Property rates	23 785	23 785	12 605	53.0%	3 133	13.2%	2 927	12.3%	3 240	13.6%	21 905	92.1%	3 044	98.0%	6.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 614	50 114	11 886	22.2%	9 580	17.9%	9 953	19.9%	10 090	20.1%	41 509	82.8%	9 688	82.8%	4.1%
Service charges - water revenue	24 575	23 775	5 182	21.1%	5 451	22.2%	6 382	26.8%	5 495	23.1%	22 510	94.7%	5 270	90.8%	4.3%
Service charges - sanitation revenue	13 906	13 906	3 576	25.7%	3 568	25.7%	3 577	25.7%	3 578	25.7%	14 300	102.8%	2 889	99.3%	23.9%
Service charges - refuse revenue	8 347	8 347	2 060	24.7%	2 058	24.6%	2 063	24.7%	2 064	24.7%	8 245	98.8%	2 418	107.1%	(14.6%)
Service charges - other	69	222	106	153.3%	69	100.4%	103	46.6%	97	43.5%	375	169.2%	98	274.4%	(1.5%)
Rental of facilities and equipment	755	603	185	24.5%	213	28.2%	656	108.9%	165	27.4%	1 219	202.3%	180	141.2%	(8.5%)
Interest earned - external investments	940	940	38	4.0%	13	1.4%	39	4.2%	860	91.5%	950	101.1%	835	128.7%	3.0%
Interest earned - outstanding debtors	819	819	228	27.9%	117	14.3%	263	32.1%	208	25.3%	816	99.6%	211	104.8%	(1.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 624	6 624	95	1.4%	1 074	16.2%	271	4.1%	2 591	39.1%	4 031	60.8%	980	63.0%	164.5%
Licences and permits	1 874	1 874	95	5.1%	84	4.5%	78	4.2%	90	4.8%	348	18.5%	97	44.9%	(7.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 633	39 633	15 937	40.2%	12 848	32.4%	10 415	26.3%	133	.3%	39 333	99.2%	2 635	96.0%	(94.9%)
Other own revenue	25 131	19 131	5 073	20.2%	3 967	15.8%	4 548	23.8%	6 399	33.4%	19 987	104.5%	5 603	97.0%	14.2%
Gains on disposal of PPE	120	120	1 045	871.0%	26	22.0%	13	10.5%	10	8.6%	1 094	912.1%	(552)	42.9%	(101.9%)
Operating Expenditure	201 667	202 004	44 476	22.1%	38 495	19.1%	38 535	19.1%	43 859	21.7%	165 365	81.9%	39 671	84.0%	10.6%
Employee related costs	62 980	62 965	14 951	23.7%	16 292	25.9%	15 215	24.2%	15 432	24.5%	61 892	98.3%	14 641	93.3%	5.4%
Remuneration of councillors	4 308	4 261	970	22.5%	970	22.5%	977	22.9%	1 167	27.4%	4 083	95.8%	944	95.1%	23.5%
Debt impairment	10 827	10 503	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 681	8 681	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Finance charges	1 700	2 530	228	13.4%	62	3.7%	235	9.3%	63	2.5%	588	23.2%	(65)	83.0%	(195.9%)
Bulk purchases	47 529	47 529	13 738	28.9%	9 538	20.1%	12 252	25.8%	11 509	24.2%	47 036	99.0%	11 456	103.6%	.5%
Other Materials	8 350	8 350	1 001	12.0%	1 231	14.7%	1 714	20.5%	2 012	24.1%	5 957	71.3%	1 426	49.3%	41.0%
Contracted services	8 830	8 238	1 447	16.4%	1 674	19.0%	1 530	18.6%	1 641	19.9%	6 291	76.4%	1 150	96.8%	42.7%
Transfers and grants	13 669	13 669	2 901	21.2%	2 892	21.2%	2 345	17.2%	5 355	39.2%	13 493	98.7%	3 358	95.0%	59.5%
Other expenditure	34 793	35 278	9 240	26.6%	5 836	16.8%	4 267	12.1%	6 680	18.9%	26 024	73.8%	6 760	85.7%	(1.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 474)	(12 111)	13 634		3 708		2 754		(8 839)		11 257		(6 275)		
Transfers recognised - capital	29 248	12 708	-	-	-	-	-	-	645	5.1%	645	5.1%	-	11.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 774	597	13 634		3 708		2 754		(8 194)		11 902		(6 275)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 774	597	13 634		3 708		2 754		(8 194)		11 902		(6 275)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 774	597	13 634		3 708		2 754		(8 194)		11 902		(6 275)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 774	597	13 634		3 708		2 754		(8 194)		11 902		(6 275)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	40 589	23 899	3 346	8.2%	3 165	7.8%	2 912	12.2%	5 087	21.3%	14 509	60.7%	8 447	75.2%	(39.8%)
National Government	28 448	11 908	3 088	10.9%	2 995	10.5%	2 897	24.3%	4 961	41.7%	13 941	117.1%	6 420	95.3%	(22.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 448	11 908	3 088	10.9%	2 995	10.5%	2 897	24.3%	4 961	41.7%	13 941	117.1%	6 420	95.3%	(22.7%)
Borrowing	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 141	5 991	258	4.2%	170	2.8%	15	.2%	125	2.1%	569	9.5%	2 028	42.7%	(93.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 589	23 899	3 346	8.2%	3 165	7.8%	2 912	12.2%	5 087	21.3%	14 509	60.7%	8 447	75.2%	(39.8%)
Governance and Administration	1 840	1 840	103	5.6%	75	4.1%	15	.8%	84	4.5%	276	15.0%	230	19.4%	(63.6%)
Executive & Council	153	153	16	10.3%	4	2.5%	-	-	-	-	20	12.8%	25	17.1%	(100.0%)
Budget & Treasury Office	1 317	1 317	-	-	21	1.6%	15	1.1%	81	6.1%	116	8.8%	147	15.0%	(45.1%)
Corporate Services	370	370	87	23.6%	50	13.5%	-	-	3	.7%	140	37.8%	57	35.5%	(95.2%)
Community and Public Safety	631	631	88	13.9%	9	1.5%	-	-	-	-	97	15.3%	-	1.3%	-
Community & Social Services	295	295	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	251	251	88	34.8%	-	-	-	-	-	-	88	34.8%	-	4.8%	-
Public Safety	85	85	-	-	9	11.0%	-	-	-	-	9	11.0%	-	2.4%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 728	14 728	3 156	21.4%	3 000	20.4%	2 897	19.7%	5 003	34.0%	14 055	95.4%	8 402	90.5%	(40.4%)
Planning and Development	12	12	3	24.8%	-	-	-	-	-	-	3	24.8%	6 420	93.4%	(100.0%)
Road Transport	14 716	14 716	3 153	21.4%	3 000	20.4%	2 897	19.7%	5 003	34.0%	14 052	95.5%	1 982	80.0%	152.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 390	6 700	-	-	81	.3%	-	-	-	-	81	1.2%	(184)	79.5%	(100.0%)
Electricity	1 300	1 300	-	-	-	-	-	-	-	-	-	-	(181)	-	(100.0%)
Water	17 110	420	-	-	81	.5%	-	-	-	-	81	19.4%	(3)	115.2%	(100.0%)
Waste Water Management	3 180	3 180	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-	84.6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	222 911	195 726	49 453	22.2%	49 383	22.2%	48 004	24.5%	33 310	17.0%	180 151	92.0%	31 251	86.8%	6.6%
Property rates, penalties and collection charges	22 834	22 656	4 683	20.5%	7 524	33.0%	3 208	14.2%	3 202	14.1%	18 618	82.2%	2 972	83.8%	7.7%
Service charges	95 404	91 557	19 360	20.3%	20 078	21.0%	20 144	22.0%	19 359	21.1%	78 940	86.2%	18 530	94.9%	4.5%
Other revenue	34 852	28 231	5 449	15.6%	5 308	15.2%	5 254	18.6%	9 245	32.7%	25 256	89.5%	6 853	57.7%	34.9%
Government - operating	39 633	39 633	16 923	42.7%	12 460	31.4%	10 251	25.9%	645	1.6%	40 278	101.6%	2 060	98.7%	(68.7%)
Government - capital	29 248	12 708	3 000	10.3%	4 000	13.7%	9 108	71.7%	-	-	16 108	126.8%	-	91.8%	-
Interest	940	940	38	4.0%	13	1.4%	39	4.2%	860	91.5%	950	101.1%	835	117.4%	3.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(179 239)	(179 576)	(44 476)	24.8%	(38 495)	21.5%	(38 622)	21.5%	(41 263)	23.0%	(162 856)	90.7%	(39 518)	90.9%	4.4%
Suppliers and employees	(163 870)	(163 376)	(41 347)	25.2%	(35 541)	21.7%	(36 043)	22.1%	(38 440)	23.5%	(151 371)	92.7%	(36 225)	91.1%	6.1%
Finance charges	(1 700)	(2 530)	(228)	13.4%	(62)	3.6%	(235)	9.3%	(63)	2.5%	(588)	23.2%	65	83.0%	(195.9%)
Transfers and grants	(13 669)	(13 669)	(2 901)	21.2%	(2 892)	21.2%	(2 345)	17.2%	(2 760)	20.2%	(10 898)	79.7%	(3 358)	89.5%	(17.8%)
Net Cash from/(used) Operating Activities	43 672	16 151	4 977	11.4%	10 888	24.9%	9 382	58.1%	(7 953)	(49.2%)	17 294	107.1%	(8 266)	63.7%	(3.8%)
Cash Flow from Investing Activities															
Receipts	120	120	1 045	871.0%	26	22.0%	13	10.5%	10	8.6%	1 094	912.0%	(552)	42.9%	(101.9%)
Proceeds on disposal of PPE	120	120	1 045	871.0%	26	22.0%	13	10.5%	10	8.6%	1 094	912.0%	(552)	42.9%	(101.9%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 589)	(23 899)	(3 346)	8.2%	(3 122)	7.7%	(2 961)	12.4%	(5 087)	21.3%	(14 516)	60.7%	(8 447)	57.3%	(39.8%)
Capital assets	(40 589)	(23 899)	(3 346)	8.2%	(3 122)	7.7%	(2 961)	12.4%	(5 087)	21.3%	(14 516)	60.7%	(8 447)	57.3%	(39.8%)
Net Cash from/(used) Investing Activities	(40 469)	(23 779)	(2 301)	5.7%	(3 096)	7.6%	(2 948)	12.4%	(5 077)	21.3%	(13 421)	56.4%	(8 999)	57.4%	(43.6%)
Cash Flow from Financing Activities															
Receipts	6 135	6 135	34	.6%	25	.4%	55	.9%	57	.9%	171	2.8%	33	99.2%	74.5%
Short term loans	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	135	135	34	25.5%	25	18.7%	55	40.5%	57	42.3%	171	126.9%	33	99.2%	74.5%
Payments	(3 384)	(3 384)	(842)	24.9%	(499)	14.8%	(867)	25.6%	(526)	15.5%	(2 735)	80.8%	(476)	93.8%	10.7%
Repayment of borrowing	(3 384)	(3 384)	(842)	24.9%	(499)	14.8%	(867)	25.6%	(526)	15.5%	(2 735)	80.8%	(476)	93.8%	10.7%
Net Cash from/(used) Financing Activities	2 751	2 751	(808)	(29.4%)	(474)	(17.2%)	(813)	(29.5%)	(469)	(17.1%)	(2 564)	(93.2%)	(443)	93.6%	5.9%
Net Increase/(Decrease) in cash held	5 954	(4 877)	1 869	31.4%	7 318	122.9%	5 621	(115.2%)	(13 498)	276.7%	1 310	(26.9%)	(17 708)	73.7%	(23.8%)
Cash/cash equivalents at the year begin:	(2 629)	285	(2 629)	100.0%	(761)	28.9%	6 558	2 297.3%	12 179	4 266.5%	(2 629)	(921.2%)	13 547	100.0%	(10.1%)
Cash/cash equivalents at the year end:	3 324	(4 592)	(761)	(22.9%)	6 558	197.3%	12 179	(265.2%)	(1 320)	28.7%	(1 320)	28.7%	(4 161)	158.2%	(68.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 212	22.1%	814	14.8%	3 462	63.1%	5 488	38.7%	-	-	21 391	389.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	1 068	33.5%	557	17.4%	1 567	49.1%	3 192	22.5%	-	-	7 981	250.0%
Receivables from Non-exchange Transactions - Property Rates	-	-	397	23.8%	266	16.0%	1 004	60.2%	1 668	11.7%	-	-	4 241	254.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	517	21.9%	390	16.5%	1 456	61.6%	2 364	16.7%	-	-	13 810	584.0%
Receivables from Exchange Transactions - Waste Management	-	-	245	20.8%	245	20.8%	689	58.4%	1 179	8.3%	-	-	5 750	487.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	2 389	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	51	16.7%	26	8.6%	227	74.7%	303	2.1%	-	-	987	325.0%
Total By Income Source	-	-	3 491	24.6%	2 298	16.2%	8 404	59.2%	14 194	100.0%	-	-	56 549	398.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	310	19.4%	141	8.8%	1 146	71.8%	1 597	11.2%	-	-	716	44.0%
Commercial	-	-	380	43.6%	196	22.5%	295	33.8%	871	6.1%	-	-	1 255	144.0%
Households	-	-	2 456	24.2%	1 695	16.7%	5 997	59.1%	10 148	71.5%	-	-	48 205	475.0%
Other	-	-	346	21.9%	266	16.9%	966	61.2%	1 578	11.1%	-	-	6 373	403.0%
Total By Customer Group	-	-	3 491	24.6%	2 298	16.2%	8 404	59.2%	14 194	100.0%	-	-	56 549	398.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	347	95.9%	15	4.1%	-	-	-	-	362	19.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 459	100.0%	-	-	-	-	-	-	1 459	80.1%
Total	1 806	99.2%	15	.8%	-	-	-	-	1 821	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr M F Manuel	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	51 979	51 979	15 669	30.1%	9 938	19.1%	9 326	17.9%	11 465	22.1%	46 398	89.3%	10 974	98.9%	4.5%
Property rates	4 141	4 141	4 167	100.6%	-	-	-	-	31	.7%	4 198	101.4%	-	84.7%	(100.0%)
Property rates - penalties and collection charges	190	190	47	24.5%	78	41.0%	53	27.8%	43	22.8%	221	116.1%	54	98.3%	(20.2%)
Service charges - electricity revenue	7 981	7 981	2 007	25.1%	1 755	22.0%	1 953	24.5%	1 902	23.8%	7 618	95.5%	2 045	94.0%	(7.0%)
Service charges - water revenue	4 137	4 137	1 052	25.4%	1 028	24.8%	1 164	28.1%	1 075	26.0%	4 319	104.4%	993	102.2%	8.3%
Service charges - sanitation revenue	2 479	2 479	643	25.9%	646	26.1%	649	26.2%	660	26.6%	2 598	104.8%	619	102.5%	6.8%
Service charges - refuse revenue	3 421	3 421	856	25.0%	851	24.9%	852	24.9%	855	25.0%	3 414	99.8%	787	100.8%	8.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	483	483	158	32.6%	15	3.0%	187	38.6%	31	6.4%	390	80.7%	105	124.8%	(70.6%)
Interest earned - external investments	1 297	1 297	256	19.7%	383	29.5%	258	19.9%	696	53.6%	1 593	122.8%	620	102.9%	12.1%
Interest earned - outstanding debtors	3	3	1	20.6%	1	19.9%	1	19.1%	1	18.4%	3	77.9%	1	89.5%	(13.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12	12	1	4.1%	2	15.4%	1	7.7%	4	29.1%	7	56.3%	1	48.3%	149.1%
Licences and permits	7	7	2	30.2%	1	15.4%	3	34.7%	0	1.5%	6	81.8%	3	120.9%	(95.6%)
Agency services	97	97	38	38.8%	25	25.6%	37	38.3%	48	49.2%	147	151.9%	46	141.1%	4.6%
Transfers recognised - operational	20 489	20 489	5 976	29.2%	5 031	24.6%	4 089	20.0%	4 456	21.7%	19 552	95.4%	4 638	100.9%	(3.9%)
Other own revenue	7 241	7 241	466	6.4%	123	1.7%	60	.8%	1 664	23.0%	2 313	31.9%	1 061	122.7%	56.8%
Gains on disposal of PPE	-	-	-	-	-	-	19	-	-	-	19	-	-	-	-
Operating Expenditure	53 779	53 779	11 885	22.1%	11 610	21.6%	8 655	16.1%	16 641	30.9%	48 791	90.7%	17 986	105.0%	(7.5%)
Employee related costs	15 378	15 378	3 320	21.6%	3 569	23.2%	3 348	21.8%	6 017	39.1%	16 253	105.7%	3 921	95.1%	53.4%
Remuneration of councillors	2 019	2 019	453	22.4%	487	24.1%	475	23.5%	605	29.9%	2 020	100.1%	489	101.7%	23.5%
Debt impairment	2 340	2 340	-	-	-	-	-	-	-	-	-	-	1 449	644.2%	(100.0%)
Depreciation and asset impairment	3 671	3 671	-	-	-	-	-	-	2 831	77.1%	2 831	77.1%	2 734	140.7%	3.5%
Finance charges	531	531	-	-	-	-	-	-	728	137.2%	728	137.2%	812	152.9%	(10.3%)
Bulk purchases	8 544	8 544	2 442	28.6%	1 846	21.6%	1 829	21.4%	2 416	28.3%	8 533	99.9%	2 301	100.0%	5.0%
Other Materials	431	431	89	20.7%	162	37.5%	143	33.1%	435	101.0%	829	192.3%	174	116.0%	150.5%
Contracted services	541	541	25	4.5%	24	4.4%	232	42.8%	1 327	245.1%	1 607	296.9%	12	61.8%	11 282.3%
Transfers and grants	8 302	8 302	3 711	44.7%	2 766	33.3%	1 824	22.0%	(284)	(3.4%)	8 018	96.6%	-	100.0%	(100.0%)
Other expenditure	12 019	12 019	1 844	15.3%	2 756	22.9%	804	6.7%	2 529	21.0%	7 934	66.0%	6 083	106.9%	(58.4%)
Loss on disposal of PPE	2	2	-	-	-	-	-	-	38	1 911.8%	38	1 911.8%	12	594.3%	221.7%
Surplus/(Deficit)	(1 800)	(1 800)	3 784		(1 672)		671		(5 176)		(2 393)		(7 013)		
Transfers recognised - capital	19 848	19 848	3 302	16.6%	690	3.5%	282	1.4%	5 753	29.0%	10 026	50.5%	7 358	80.9%	(21.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 048	18 048	7 086		(982)		953		577		7 633		345		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 048	18 048	7 086		(982)		953		577		7 633		345		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 048	18 048	7 086		(982)		953		577		7 633		345		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 048	18 048	7 086		(982)		953		577		7 633		345		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	19 848	19 848	3 303	16.6%	693	3.5%	292	1.5%	2	-	4 289	21.6%	6 544	84.3%	(100.0%)
National Government	7 848	7 848	3 087	39.3%	571	7.3%	261	3.3%	-	-	3 919	49.9%	6 364	80.7%	(100.0%)
Provincial Government	12 000	12 000	215	1.8%	120	1.0%	20	.2%	-	-	355	3.0%	2	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 848	19 848	3 302	16.6%	690	3.5%	282	1.4%	-	-	4 274	21.5%	6 366	80.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	1	-	3	-	10	-	2	-	16	-	179	-	(99.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 848	19 848	3 303	16.6%	693	3.5%	292	1.5%	2	-	4 289	21.6%	6 544	84.3%	(100.0%)
Governance and Administration	-	-	1	-	3	-	9	-	1	-	13	-	6	-	(85.4%)
Executive & Council	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Budget & Treasury Office	-	-	0	-	3	-	8	-	-	-	11	-	6	-	(100.0%)
Corporate Services	-	-	0	-	-	-	1	-	1	-	2	-	0	-	125.4%
Community and Public Safety	3 848	3 848	1 324	34.4%	154	4.0%	92	2.4%	0	-	1 571	40.8%	3 321	69.9%	(100.0%)
Community & Social Services	800	800	-	-	120	15.0%	92	11.6%	0	-	212	26.5%	0	6.1%	18.4%
Sport And Recreation	3 048	3 048	1 324	43.5%	34	1.1%	-	-	-	-	1 359	44.6%	3 321	75.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 750	2 750	1 977	71.9%	536	19.5%	191	6.9%	1	-	2 705	98.4%	3 217	94.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 750	2 750	1 977	71.9%	536	19.5%	191	6.9%	1	-	2 705	98.4%	3 217	94.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 250	13 250	0	-	-	-	-	-	-	-	0	-	1	-	(100.0%)
Electricity	500	500	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Water	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	750	750	0	-	-	-	-	-	-	-	0	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	69 358	69 358	14 892	21.5%	13 852	20.0%	7 888	11.4%	2 363	3.4%	38 994	56.2%	9 645	79.5%	(75.5%)
Property rates, penalties and collection charges	3 023	3 023	1 827	60.4%	1 430	47.3%	720	23.8%	350	11.6%	4 327	143.1%	382	96.7%	(8.5%)
Service charges	17 117	17 117	2 384	13.9%	2 736	16.0%	2 662	15.6%	1 548	9.0%	9 331	54.5%	2 981	63.2%	(48.1%)
Other revenue	7 710	7 710	600	7.8%	271	3.5%	158	2.0%	147	1.9%	1 175	15.2%	1 023	109.9%	(85.6%)
Government - operating	20 489	20 489	5 976	29.2%	5 031	24.6%	4 089	20.0%	-	-	15 096	73.7%	4 638	109.4%	(100.0%)
Government - capital	19 848	19 848	3 848	19.4%	4 000	20.2%	-	-	-	-	7 848	39.5%	-	35.1%	-
Interest	1 171	1 171	257	21.9%	384	32.8%	259	22.1%	318	27.2%	1 217	104.0%	621	102.9%	(48.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 768)	(47 768)	(27 542)	57.7%	(23 319)	48.8%	(14 796)	31.0%	(7 911)	16.6%	(73 568)	154.0%	(16 919)	175.0%	(53.2%)
Suppliers and employees	(38 935)	(38 935)	(23 831)	61.2%	(20 552)	52.8%	(12 721)	32.7%	(7 911)	20.3%	(65 015)	167.0%	(16 919)	194.1%	(53.2%)
Finance charges	(531)	(531)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 302)	(8 302)	(3 711)	44.7%	(2 766)	33.3%	(2 076)	25.0%	-	-	(8 553)	103.0%	-	100.0%	-
Net Cash from/(used) Operating Activities	21 589	21 589	(12 651)	(58.6%)	(9 467)	(43.9%)	(6 908)	(32.0%)	(5 548)	(25.7%)	(34 574)	(160.1%)	(7 274)	(462.2%)	(23.7%)
Cash Flow from Investing Activities															
Receipts	9	9	16 580	183 305.5%	9 899	109 441.7%	7 397	81 775.2%	5 404	59 743.4%	39 279	434 265.9%	13 794	464 732.5%	(60.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	9	9	2	26.7%	2	26.9%	2	27.2%	2	18.3%	9	99.1%	2	103.7%	(29.8%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	13 792	-	(100.0%)
Decrease (increase) in non-current investments	-	-	16 578	-	9 897	-	7 394	-	5 402	-	39 270	-	-	-	(100.0%)
Payments	(19 848)	(19 848)	(3 303)	16.6%	(693)	3.5%	(292)	1.5%	(2)	-	(4 289)	21.6%	(6 544)	84.3%	(100.0%)
Capital assets	(19 848)	(19 848)	(3 303)	16.6%	(693)	3.5%	(292)	1.5%	(2)	-	(4 289)	21.6%	(6 544)	84.3%	(100.0%)
Net Cash from/(used) Investing Activities	(19 839)	(19 839)	13 277	(66.9%)	9 206	(46.4%)	7 105	(35.8%)	5 402	(27.2%)	34 990	(176.4%)	7 250	(378.6%)	(25.5%)
Cash Flow from Financing Activities															
Receipts	29	29	8	27.6%	9	31.0%	3	10.3%	11	37.9%	31	106.9%	8	100.4%	35.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	29	29	8	27.6%	9	31.0%	3	10.3%	11	37.9%	31	106.9%	8	100.4%	35.3%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	29	29	8	27.6%	9	31.0%	3	10.3%	11	37.9%	31	106.9%	8	100.4%	35.3%
Net Increase/(Decrease) in cash held	1 779	1 779	634	35.6%	(252)	(14.2%)	200	11.2%	(135)	(7.6%)	447	25.1%	(16)	7.3%	760.3%
Cash/cash equivalents at the year begin:	21 089	21 089	21 089	100.0%	21 723	103.0%	21 471	101.8%	21 671	102.8%	21 089	100.0%	23 104	102.3%	(6.2%)
Cash/cash equivalents at the year end:	22 869	22 869	21 723	95.0%	21 471	93.9%	21 671	94.8%	21 537	94.2%	21 537	94.2%	23 089	109.5%	(6.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr W. de Bruin	053 382 3012
Financial Manager	Mr Brennan Rossouw	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	42 199	42 199	13 070	31.0%	1 066	2.5%	2 633	6.2%	2 536	6.0%	19 305	45.7%	3 338	60.0%	(24.0%)
Property rates	2 963	2 963	530	17.9%	188	6.3%	399	13.5%	83	2.8%	1 200	40.5%	585	52.9%	(85.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 397	8 397	1 205	14.3%	437	5.2%	1 066	12.7%	1 097	13.1%	3 805	45.3%	1 238	57.6%	(11.4%)
Service charges - water revenue	2 853	2 853	703	24.7%	255	9.0%	742	26.0%	765	26.8%	2 466	86.4%	808	132.2%	(5.4%)
Service charges - sanitation revenue	1 910	1 910	259	13.6%	120	6.3%	189	9.9%	195	10.2%	763	40.0%	340	72.3%	(42.6%)
Service charges - refuse revenue	831	831	211	25.4%	66	7.9%	127	15.2%	128	15.4%	532	64.0%	225	96.0%	(43.1%)
Service charges - other	-	-	185	-	-	-	-	-	144	-	329	-	-	-	(100.0%)
Rental of facilities and equipment	430	430	-	-	-	-	-	-	-	-	-	-	125	83.8%	(100.0%)
Interest earned - external investments	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11	11	-	-	-	-	-	-	-	-	-	-	16	94.1%	(100.0%)
Licences and permits	1	1	-	-	-	-	-	-	-	-	-	-	-	30.9%	-
Agency services	65	65	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	19 786	19 786	9 673	48.9%	-	-	-	-	-	-	9 673	48.9%	-	56.4%	-
Other own revenue	53	53	304	575.8%	-	-	111	209.5%	123	233.4%	538	1 018.8%	-	238.7%	(100.0%)
Gains on disposal of PPE	4 550	4 550	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	40 335	40 335	7 808	19.4%	7 293	18.1%	8 178	20.3%	6 642	16.5%	29 920	74.2%	13 892	64.1%	(52.2%)
Employee related costs	17 189	17 189	4 065	23.6%	4 336	25.2%	3 304	19.2%	3 358	19.5%	15 062	87.6%	3 081	77.0%	9.0%
Remuneration of councillors	2 008	2 008	169	8.4%	-	-	338	16.9%	535	26.6%	1 042	51.9%	-	3.9%	(100.0%)
Debt impairment	1 181	1 181	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 498	4 498	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	7 006	7 006	-	-	-	-	1 145	16.3%	60	.9%	1 205	17.2%	723	48.9%	(91.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	290	290	19	6.4%	-	-	1 002	345.7%	-	-	1 021	352.1%	-	125.0%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	5 266	-	(100.0%)
Other expenditure	8 164	8 164	3 556	43.6%	2 957	36.2%	2 388	29.3%	2 689	32.9%	11 590	142.0%	4 821	95.3%	(44.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 864	1 864	5 262		(6 227)		(5 545)		(4 106)		(10 616)		(10 555)		
Transfers recognised - capital	7 741	7 741	7 741	100.0%	-	-	-	-	-	-	7 741	100.0%	-	61.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 605	9 605	13 003		(6 227)		(5 545)		(4 106)		(2 875)		(10 555)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 605	9 605	13 003		(6 227)		(5 545)		(4 106)		(2 875)		(10 555)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 605	9 605	13 003		(6 227)		(5 545)		(4 106)		(2 875)		(10 555)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 605	9 605	13 003		(6 227)		(5 545)		(4 106)		(2 875)		(10 555)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	7 741	7 741	6 427	83.0%	3 838	49.6%	1 602	20.7%	-	-	11 867	153.3%	5 266	111.5%	(100.0%)
National Government	7 741	7 741	6 382	82.4%	2 190	28.3%	1 602	20.7%	-	-	10 174	131.4%	5 266	111.5%	(100.0%)
Provincial Government	-	-	-	-	1 648	-	-	-	-	-	1 648	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 741	7 741	6 382	82.4%	3 838	49.6%	1 602	20.7%	-	-	11 822	152.7%	5 266	111.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	45	-	-	-	-	-	-	-	45	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 741	7 741	6 427	83.0%	3 838	49.6%	1 602	20.7%	-	-	11 867	153.3%	5 266	111.5%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 741	7 741	5 428	70.1%	1 648	21.3%	-	-	-	-	7 076	91.4%	5 266	149.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	5 266	-	(100.0%)
Road Transport	7 741	7 741	5 428	70.1%	1 648	21.3%	-	-	-	-	7 076	91.4%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	999	-	2 190	-	1 602	-	-	-	4 791	-	-	-	-
Electricity	-	-	45	-	1 600	-	800	-	-	-	2 445	-	-	-	-
Water	-	-	953	-	590	-	802	-	-	-	2 346	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	42 199	42 199	20 313	48.1%	1 388	3.3%	3 953	9.4%	2 841	6.7%	28 495	67.5%	2 321	73.3%	22.4%
Property rates, penalties and collection charges	3 562	3 562	498	14.0%	229	6.4%	525	14.7%	335	9.4%	1 587	44.6%	540	30.5%	(38.1%)
Service charges	16 391	16 391	2 052	12.5%	1 103	6.7%	2 709	16.5%	2 505	15.3%	8 369	51.1%	1 685	54.6%	48.7%
Other revenue	2 130	2 130	272	12.8%	25	1.2%	48	2.2%	-	-	344	16.2%	96	71.1%	(100.0%)
Government - operating	19 766	19 766	9 673	48.9%	-	-	359	1.8%	-	-	10 032	50.8%	-	91.1%	-
Government - capital	-	-	7 741	-	-	-	300	-	-	-	8 041	-	-	69.9%	-
Interest	350	350	77	22.0%	31	8.8%	12	3.6%	1	.4%	122	34.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 334)	(40 334)	(7 189)	17.8%	(8 289)	20.6%	(8 178)	20.3%	(6 642)	16.5%	(30 298)	75.1%	(15 323)	154.2%	(56.7%)
Suppliers and employees	(40 334)	(40 334)	(7 189)	17.8%	(8 289)	20.6%	(8 178)	20.3%	(6 642)	16.5%	(30 298)	75.1%	(15 323)	154.2%	(56.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 865	1 865	13 124	703.7%	(6 901)	(370.0%)	(4 225)	(226.5%)	(3 801)	(203.8%)	(1 803)	(96.7%)	(13 002)	(113.9%)	(70.8%)
Cash Flow from Investing Activities															
Receipts	21 045	21 045	-	-	-	-	2 164	10.3%	-	-	2 164	10.3%	10 530	1 129.0%	(100.0%)
Proceeds on disposal of PPE	4 550	4 550	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	16 495	16 495	-	-	-	-	-	-	-	-	-	-	1 150	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	575	-	-	-	575	-	9 380	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	1 589	-	-	-	1 589	-	-	-	-
Payments	(7 741)	(7 741)	(5 428)	70.1%	(5 485)	70.9%	-	-	-	-	(10 914)	141.0%	-	-	-
Capital assets	(7 741)	(7 741)	(5 428)	70.1%	(5 485)	70.9%	-	-	-	-	(10 914)	141.0%	-	-	-
Net Cash from/(used) Investing Activities	13 304	13 304	(5 428)	(40.8%)	(5 485)	(41.2%)	2 164	16.3%	-	-	(8 750)	(65.8%)	10 530	6 451.5%	(100.0%)
Cash Flow from Financing Activities															
Receipts	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 174	15 174	7 695	50.7%	(12 387)	(81.6%)	(2 061)	(13.6%)	(3 801)	(25.0%)	(10 553)	(69.5%)	(2 472)	50.9%	53.8%
Cash/cash equivalents at the year begin:	1 000	1 000	294	29.4%	7 990	799.0%	(4 397)	(439.7%)	(6 458)	(645.8%)	294	29.4%	10 231	9.3%	(163.1%)
Cash/cash equivalents at the year end:	16 174	16 174	7 990	49.4%	(4 397)	(27.2%)	(6 458)	(39.9%)	(10 259)	(63.4%)	(10 259)	(63.4%)	7 760	36.8%	(232.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	376	1.9%	267	1.3%	9 095	45.9%	10 089	50.9%	19 827	29.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	469	2.1%	348	1.5%	10 195	45.4%	11 463	51.0%	22 474	33.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	149	1.3%	137	1.2%	5 544	46.9%	5 996	50.7%	11 825	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	118	1.9%	113	1.8%	862	13.6%	5 259	82.8%	6 352	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	80	1.3%	77	1.2%	2 968	46.9%	3 209	50.7%	6 334	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	16	100.0%	16	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 192	1.8%	942	1.4%	28 663	42.9%	36 031	53.9%	66 828	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 192	1.8%	942	1.4%	28 663	42.9%	36 031	53.9%	66 828	100.0%	-	-	-	-
Total By Customer Group	1 192	1.8%	942	1.4%	28 663	42.9%	36 031	53.9%	66 828	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	916	4.2%	904	4.2%	1 721	7.9%	18 236	83.7%	21 778	63.7%
Bulk Water	-	-	-	-	-	-	1 791	100.0%	1 791	5.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	11.0%	17	10.2%	26	16.1%	101	62.6%	162	.5%
Auditor-General	56	.8%	85	1.1%	47	.6%	7 213	97.5%	7 401	21.7%
Other	-	-	-	-	5	.2%	3 051	99.8%	3 055	8.9%
Total	990	2.9%	1 006	2.9%	1 799	5.3%	30 392	88.9%	34 187	100.0%

Contact Details

Municipal Manager		
Financial Manager	Ms Berenice Muller	053 663 0041 x 203

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	51 290	50 985	14 003	27.3%	14 002	27.3%	6 648	13.0%	10 238	20.1%	44 891	88.0%	19 971	108.5%	(48.7%)
Property rates	3 401	4 060	2 862	84.2%	(69)	(2.0%)	(68)	(1.7%)	(101)	(2.5%)	2 624	64.6%	(3 418)	(42.3%)	(97.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 925	10 003	2 770	27.9%	2 022	20.4%	2 714	27.1%	2 214	22.1%	9 720	97.2%	12 704	231.3%	(82.6%)
Service charges - water revenue	3 438	4 669	(74)	(2.2%)	494	14.4%	971	20.8%	666	14.3%	2 057	44.0%	1 589	133.3%	(58.1%)
Service charges - sanitation revenue	2 492	2 470	593	23.8%	542	21.7%	546	22.1%	567	23.0%	2 247	91.0%	2 743	215.1%	(79.3%)
Service charges - refuse revenue	1 368	1 349	315	23.0%	259	18.9%	253	18.7%	288	21.3%	1 115	82.7%	860	147.2%	(66.5%)
Service charges - other	-	-	46	-	59	-	72	-	627	-	803	-	29	-	2 052.1%
Rental of facilities and equipment	488	515	150	30.7%	99	20.3%	99	19.2%	95	18.4%	442	85.9%	110	78.1%	(14.4%)
Interest earned - external investments	347	301	87	25.0%	114	32.8%	16	5.4%	173	57.5%	390	129.4%	273	192.7%	(36.5%)
Interest earned - outstanding debtors	3 178	904	234	7.4%	219	6.9%	204	22.5%	152	16.8%	809	89.4%	309	24.6%	(50.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 021	4 512	1	-	4	.1%	6	.1%	7	.2%	18	.4%	16	148.0%	(57.1%)
Licences and permits	280	184	8	3.0%	9	3.2%	7	3.8%	1	.6%	25	13.7%	(1)	5.3%	(284.2%)
Agency services	-	-	44	-	28	-	45	-	73	-	190	-	(36)	-	(303.8%)
Transfers recognised - operational	21 532	21 532	6 618	30.7%	9 117	42.3%	1 446	6.7%	4 995	23.2%	22 175	103.0%	3 910	66.3%	27.8%
Other own revenue	819	486	347	42.4%	1 108	135.3%	338	69.6%	482	99.2%	2 275	468.5%	882	138.9%	(45.4%)
Gains on disposal of PPE	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Operating Expenditure	55 137	65 141	8 203	14.9%	10 031	18.2%	10 133	15.6%	10 385	15.9%	38 753	59.5%	8 513	69.6%	22.0%
Employee related costs	21 325	20 207	4 951	23.2%	5 731	26.9%	5 548	27.5%	5 187	25.7%	21 417	106.0%	4 483	96.9%	15.7%
Remuneration of councillors	2 380	2 619	435	18.3%	379	15.9%	571	21.8%	694	26.5%	2 079	79.4%	379	75.4%	83.3%
Debt impairment	8 749	8 749	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 291	10 107	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	393	645	306	77.8%	342	87.1%	396	61.4%	340	52.8%	1 384	214.6%	285	207.8%	19.4%
Bulk purchases	6 898	9 390	30	.4%	821	11.9%	154	1.6%	688	7.3%	1 693	18.0%	112	48.4%	511.9%
Other Materials	1 288	796	123	9.5%	288	22.4%	300	37.7%	598	75.1%	1 309	164.4%	519	125.4%	15.3%
Contracted services	161	161	222	137.8%	278	172.9%	(60)	(37.1%)	559	347.0%	1 000	620.5%	520	385.2%	7.4%
Transfers and grants	1 313	1 335	991	75.5%	(485)	(37.0%)	992	74.3%	697	52.2%	2 195	164.4%	700	157.9%	(.4%)
Other expenditure	9 340	11 132	1 146	12.3%	2 676	28.7%	2 232	20.1%	1 621	14.6%	7 676	68.9%	1 515	87.4%	7.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 848)	(14 156)	5 800		3 970		(3 486)		(147)		6 138		11 457		
Transfers recognised - capital	21 088	12 737	1 137	5.4%	345	1.6%	1 446	11.4%	2 194	17.2%	5 121	40.2%	71	(.2%)	2 974.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 241	(1 419)	6 937		4 315		(2 039)		2 047		11 260		11 529		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 241	(1 419)	6 937		4 315		(2 039)		2 047		11 260		11 529		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 241	(1 419)	6 937		4 315		(2 039)		2 047		11 260		11 529		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 241	(1 419)	6 937		4 315		(2 039)		2 047		11 260		11 529		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	21 088	12 737	2 642	12.5%	7 373	35.0%	6 254	49.1%	4 705	36.9%	20 973	164.7%	3 695	55.6%	27.3%
National Government	20 007	12 737	1 364	6.8%	7 040	35.2%	3 677	28.9%	3 542	27.8%	15 623	122.7%	3 346	47.5%	5.9%
Provincial Government	-	-	1 278	-	333	-	2 577	-	1 163	-	5 350	-	348	99.0%	233.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 007	12 737	2 642	13.2%	7 373	36.8%	6 254	49.1%	4 705	36.9%	20 973	164.7%	3 695	55.7%	27.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 081	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 088	12 737	2 642	12.5%	7 373	35.0%	6 254	49.1%	4 705	36.9%	20 973	164.7%	3 695	55.6%	27.3%
Governance and Administration	70	70	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	70	70	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 068	7 268	1 100	9.9%	2 875	26.0%	3 677	50.6%	3 542	48.7%	11 194	154.0%	828	25.6%	327.6%
Planning and Development	10 068	7 268	1 100	10.9%	2 875	28.6%	3 677	50.6%	3 542	48.7%	11 194	154.0%	828	25.6%	327.6%
Road Transport	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 950	5 399	1 542	15.5%	4 497	45.2%	2 577	47.7%	1 163	21.5%	9 778	181.1%	2 866	120.9%	(59.4%)
Electricity	4 470	-	-	-	-	-	-	-	-	-	-	-	827	635.9%	(100.0%)
Water	5 399	5 399	1 542	28.6%	4 497	83.3%	2 577	47.7%	1 163	21.5%	9 778	181.1%	1 691	110.1%	(31.3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	348	101.8%	(100.0%)
Waste Management	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	65 469	57 931	22 503	34.4%	16 159	24.7%	13 023	22.5%	23 075	39.8%	74 761	129.1%	11 001	144.9%	109.7%
Property rates, penalties and collection charges	2 959	3 532	600	20.3%	834	28.2%	416	11.8%	308	8.7%	2 158	61.1%	188	54.9%	64.4%
Service charges	13 343	18 924	3 286	24.6%	3 211	24.1%	3 719	19.7%	3 386	17.9%	13 601	71.9%	3 007	89.1%	12.6%
Other revenue	4 764	-	4 126	86.6%	1 422	29.8%	6 273	-	3 374	-	15 195	-	3 643	997.9%	(7.4%)
Government - operating	21 602	21 532	9 757	45.2%	7 348	34.0%	1 169	5.4%	7 344	34.1%	25 618	119.0%	3 956	83.8%	85.7%
Government - capital	21 088	12 738	4 735	22.5%	3 345	15.9%	1 446	11.4%	8 663	68.0%	18 188	142.8%	132	161.6%	6 463.3%
Interest	1 713	1 206	-	-	-	-	-	-	-	-	-	-	76	4.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 627)	(43 124)	(21 141)	48.5%	(11 219)	25.7%	(11 737)	27.2%	(14 015)	32.5%	(58 111)	134.8%	(11 214)	201.5%	25.0%
Suppliers and employees	(41 921)	(41 306)	(20 763)	49.5%	(10 488)	25.0%	(10 447)	25.3%	(13 094)	31.7%	(54 791)	132.6%	(10 229)	202.8%	28.0%
Finance charges	(393)	(645)	(197)	50.2%	(321)	81.6%	(396)	61.4%	(223)	34.6%	(1 137)	176.3%	(285)	199.1%	(21.7%)
Transfers and grants	(1 313)	(1 173)	(181)	13.8%	(411)	31.3%	(894)	76.2%	(697)	59.4%	(2 183)	186.0%	(700)	157.9%	(.4%)
Net Cash from/(used) Operating Activities	21 842	14 806	1 362	6.2%	4 940	22.6%	1 287	8.7%	9 060	61.2%	16 649	112.4%	(213)	22.6%	(4 358.0%)
Cash Flow from Investing Activities															
Receipts	-	-	41	-	50	-	72	-	75	-	238	-	19	-	291.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	41	-	50	-	72	-	75	-	238	-	19	-	291.0%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 370)	(12 100)	(1 584)	8.6%	(7 373)	40.1%	(6 254)	51.7%	(4 705)	38.9%	(19 915)	164.6%	(1 079)	54.9%	335.9%
Capital assets	(18 370)	(12 100)	(1 584)	8.6%	(7 373)	40.1%	(6 254)	51.7%	(4 705)	38.9%	(19 915)	164.6%	(1 079)	54.9%	335.9%
Net Cash from/(used) Investing Activities	(18 370)	(12 100)	(1 544)	8.4%	(7 322)	39.9%	(6 182)	51.1%	(4 630)	38.3%	(19 677)	162.6%	(1 060)	54.0%	336.7%
Cash Flow from Financing Activities															
Receipts	47	-	53	112.2%	38	79.4%	38	-	41	-	170	-	24	233.5%	73.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	47	-	53	112.2%	38	79.4%	38	-	41	-	170	-	24	233.5%	73.9%
Payments	(80)	(710)	(109)	135.9%	(22)	27.0%	-	-	(30)	4.2%	(160)	22.6%	-	88.3%	(100.0%)
Repayment of borrowing	(80)	(710)	(109)	135.9%	(22)	27.0%	-	-	(30)	4.2%	(160)	22.6%	-	88.3%	(100.0%)
Net Cash from/(used) Financing Activities	(33)	(710)	(56)	170.2%	16	(48.8%)	38	(5.4%)	11	(1.5%)	10	(1.4%)	24	(153.8%)	(53.6%)
Net Increase/(Decrease) in cash held	3 439	1 996	(237)	(6.9%)	(2 366)	(68.8%)	(4 857)	(243.3%)	4 442	222.5%	(3 018)	(151.2%)	(1 249)	(55.2%)	(455.5%)
Cash/cash equivalents at the year begin:	4 474	8 406	3 574	79.9%	3 337	74.6%	971	11.5%	(3 886)	(46.2%)	3 574	42.5%	(1 674)	.9%	132.2%
Cash/cash equivalents at the year end:	7 912	10 402	3 337	42.2%	971	12.3%	(3 886)	(37.4%)	555	5.3%	555	5.3%	(2 923)	(24.0%)	(119.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	214	1.5%	173	1.2%	212	1.5%	13 307	95.7%	13 906	28.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	340	5.1%	172	2.6%	241	3.6%	5 929	88.7%	6 681	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	110	1.9%	97	1.7%	88	1.5%	5 489	94.9%	5 783	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	114	1.0%	115	1.0%	112	.9%	11 503	97.1%	11 844	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	59	.9%	62	.9%	59	.9%	6 538	97.3%	6 718	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3.5%	5	2.8%	5	3.0%	155	90.8%	170	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	1.0%	36	.9%	44	1.1%	3 785	96.9%	3 906	8.0%	-	-	-	-
Total By Income Source	883	1.8%	659	1.3%	760	1.6%	46 707	95.3%	49 009	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	160	15.2%	92	8.8%	88	8.4%	707	67.5%	1 047	2.1%	-	-	-	-
Commercial	455	22.5%	91	4.5%	99	4.9%	1 379	68.1%	2 024	4.1%	-	-	-	-
Households	1 068	2.4%	544	1.2%	508	1.1%	42 294	95.2%	44 414	90.6%	-	-	-	-
Other	(800)	(52.5%)	(69)	(4.5%)	65	4.3%	2 327	152.7%	1 523	3.1%	-	-	-	-
Total By Customer Group	883	1.8%	659	1.3%	760	1.6%	46 707	95.3%	49 009	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 292	8.5%	751	4.9%	461	3.0%	12 770	83.6%	15 274	54.3%
Bulk Water	18	4.1%	0	-	0	-	415	95.8%	433	1.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 587	84.8%	72	1.7%	11	.3%	562	13.3%	4 231	15.1%
Auditor-General	74	.9%	60	.7%	58	.7%	7 979	97.7%	8 171	29.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 970	17.7%	884	3.1%	529	1.9%	21 727	77.3%	28 110	100.0%

Contact Details

Municipal Manager	Mr M Mogale	053 203 0008 / 5
Financial Manager	Mr JG Butterworth	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	73 989	73 989	29 488	39.9%	13 590	18.4%	17 489	23.6%	15 760	21.3%	76 327	103.2%	8 969	119.1%	75.7%
Property rates	8 523	8 523	8 451	99.2%	(0)	-	6	.1%	(32)	(.4%)	8 425	98.8%	46	108.2%	(168.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 191	23 191	3 888	16.8%	2 252	9.7%	3 815	16.4%	3 514	15.2%	13 468	58.1%	3 220	103.0%	9.1%
Service charges - water revenue	6 985	6 985	2 334	33.4%	1 936	27.7%	3 127	44.8%	2 470	35.4%	9 867	141.3%	2 370	179.6%	4.2%
Service charges - sanitation revenue	4 215	4 215	1 755	41.6%	1 157	27.4%	1 738	41.2%	1 743	41.4%	6 392	151.7%	1 595	192.7%	9.3%
Service charges - refuse revenue	723	723	693	95.9%	465	64.3%	697	96.4%	695	96.1%	2 550	352.7%	626	495.7%	11.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	880	880	148	16.8%	173	19.7%	195	22.1%	216	24.6%	732	83.2%	198	116.6%	8.9%
Interest earned - external investments	400	400	15	3.6%	12	2.9%	17	4.3%	22	5.4%	65	16.2%	11	26.2%	98.0%
Interest earned - outstanding debtors	350	350	532	152.1%	145	41.3%	215	61.5%	230	65.6%	1 122	320.6%	182	167.4%	26.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	401	401	14	3.4%	4	1.1%	15	3.9%	5	1.2%	38	9.6%	4	39.7%	29.0%
Licences and permits	-	-	0	-	0	-	2	-	1	-	3	-	0	-	282.4%
Agency services	1 032	1 032	-	-	-	-	-	-	-	-	-	-	-	19.2%	-
Transfers recognised - operational	22 427	22 427	11 098	49.5%	7 079	31.6%	7 091	31.6%	6 083	27.1%	31 350	139.8%	4	100.9%	147 259.4%
Other own revenue	4 862	4 862	561	11.5%	368	7.6%	571	11.7%	814	16.7%	2 314	47.6%	712	90.9%	14.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	88 086	88 086	16 577	18.8%	11 021	12.5%	21 121	24.0%	16 867	19.1%	65 586	74.5%	15 231	77.4%	10.7%
Employee related costs	39 192	39 192	7 773	19.8%	5 177	13.2%	7 528	19.2%	7 214	18.4%	27 692	70.7%	7 169	81.3%	.6%
Remuneration of councillors	2 575	2 575	502	19.5%	335	13.0%	502	19.5%	911	35.4%	2 249	87.3%	526	80.9%	73.1%
Debt impairment	3 194	3 194	-	-	-	-	-	-	(75)	(2.3%)	(75)	(2.3%)	-	.1%	(100.0%)
Depreciation and asset impairment	11 105	11 105	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	793	793	8	1.0%	8	1.0%	11	1.4%	57	7.2%	84	10.6%	13	5.2%	347.2%
Bulk purchases	14 189	14 189	2 355	16.6%	1 160	8.2%	6 732	47.4%	3 233	22.8%	13 479	95.0%	2 805	68.0%	15.2%
Other Materials	-	-	410	-	396	-	879	-	416	-	2 101	-	527	-	(21.0%)
Contracted services	2 075	2 075	1 035	49.9%	556	26.8%	480	23.2%	565	27.2%	2 637	127.1%	923	71.8%	(38.8%)
Transfers and grants	-	-	3 169	-	1 666	-	2 796	-	2 708	-	10 339	-	2 150	-	25.9%
Other expenditure	14 963	14 963	1 326	8.9%	1 723	11.5%	2 193	14.7%	1 829	12.2%	7 071	47.3%	1 119	53.0%	63.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	9	-	9	-	-	-	(100.0%)
Surplus/(Deficit)	(14 097)	(14 097)	12 911		2 569		(3 633)		(1 107)		10 741		(6 262)		
Transfers recognised - capital	17 283	17 283	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 186	3 186	12 911		2 569		(3 633)		(1 107)		10 741		(6 262)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 186	3 186	12 911		2 569		(3 633)		(1 107)		10 741		(6 262)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 186	3 186	12 911		2 569		(3 633)		(1 107)		10 741		(6 262)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 186	3 186	12 911		2 569		(3 633)		(1 107)		10 741		(6 262)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	13 920	13 920	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
National Government	13 920	13 920	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 920	13 920	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 920	13 920	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	66.9%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	66.9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 920	8 920	-	-	-	-	-	-	-	-	-	-	-	34.6%	-
Electricity	920	920	-	-	-	-	-	-	-	-	-	-	-	42.9%	-
Water	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	6 900	6 900	-	-	-	-	-	-	-	-	-	-	-	24.9%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	91 272	91 272	29 038	31.8%	13 587	14.9%	10 820	11.9%	15 759	17.3%	69 204	75.8%	5 632	86.3%	179.8%
Property rates, penalties and collection charges	8 520	8 520	8 447	99.1%	(3)	-	(3)	-	(33)	(.4%)	8 408	98.7%	(8)	104.6%	335.1%
Service charges	35 124	35 124	8 670	24.7%	5 810	16.5%	9 819	28.0%	8 421	24.0%	32 720	93.2%	5 074	133.5%	66.0%
Other revenue	7 176	7 176	722	10.1%	546	7.6%	741	10.3%	1 036	14.4%	3 046	42.4%	440	69.0%	135.3%
Government - operating	22 428	22 428	1 811	8.1%	12	.1%	21	.1%	4	-	1 847	8.2%	4	50.5%	(3.2%)
Government - capital	17 280	17 280	8 841	51.2%	7 067	40.9%	-	-	6 079	35.2%	21 987	127.2%	-	68.0%	(100.0%)
Interest	744	744	547	73.5%	156	21.0%	242	32.5%	251	33.8%	1 196	160.8%	121	99.6%	107.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 320)	(67 320)	(16 547)	24.6%	(11 021)	16.4%	(22 334)	33.2%	(15 234)	22.6%	(65 136)	96.8%	(11 355)	105.3%	34.2%
Suppliers and employees	(66 528)	(66 528)	(13 370)	20.1%	(9 347)	14.0%	(19 384)	29.1%	(12 410)	18.7%	(54 510)	81.9%	(9 900)	82.8%	25.4%
Finance charges	(792)	(792)	(8)	1.1%	(8)	1.0%	(9)	1.2%	(57)	7.2%	(82)	10.4%	(13)	-	344.8%
Transfers and grants	-	-	(3 169)	-	(1 666)	-	(2 941)	-	(2 767)	-	(10 543)	-	(1 442)	1 411 633 800.0%	91.8%
Net Cash from/(used) Operating Activities	23 952	23 952	12 491	52.1%	2 566	10.7%	(11 514)	(48.1%)	525	2.2%	4 068	17.0%	(5 723)	50.5%	(109.2%)
Cash Flow from Investing Activities															
Receipts	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 045)	(23 045)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(23 045)	(23 045)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(23 042)	(23 042)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(361)	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(361)	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(361)	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	549	549	12 491	2 275.2%	2 566	467.5%	(11 514)	(2 097.2%)	525	95.6%	4 068	741.0%	(5 723)	(2 733.4%)	(109.2%)
Cash/cash equivalents at the year begin:	1 000	1 000	(148)	(14.8%)	12 343	1 234.3%	14 910	1 491.0%	3 396	339.6%	(148)	(14.8%)	23 023	(7.7%)	(85.2%)
Cash/cash equivalents at the year end:	1 549	1 549	12 343	796.8%	14 910	962.5%	3 396	219.2%	3 921	253.1%	3 921	253.1%	17 300	(352.7%)	(77.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 231	4.3%	754	2.7%	26 333	93.0%	28 318	53.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	1 021	29.6%	237	6.9%	2 197	63.6%	3 454	6.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	48	.6%	37	.5%	7 396	98.9%	7 481	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	280	3.1%	158	1.8%	8 540	95.1%	8 978	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	118	4.1%	69	2.4%	2 662	93.4%	2 850	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	6	12.6%	1	2.6%	44	84.9%	51	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	84	4.3%	22	1.1%	1 833	94.6%	1 938	3.7%	-	-	-	-
Total By Income Source	-	-	2 788	5.3%	1 278	2.4%	49 004	92.3%	53 070	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	102	18.7%	57	10.4%	386	71.0%	544	1.0%	-	-	-	-
Commercial	-	-	819	41.9%	139	7.1%	995	51.0%	1 953	3.7%	-	-	-	-
Households	-	-	1 867	3.7%	1 083	2.1%	47 623	94.2%	50 573	95.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	2 788	5.3%	1 278	2.4%	49 004	92.3%	53 070	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 522	16.0%	1 128	11.8%	1 106	11.6%	5 778	60.6%	9 533	38.7%
Bulk Water	-	-	-	-	40	2.4%	1 637	97.6%	1 677	6.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	29	.8%	29	.8%	27	.7%	3 713	97.8%	3 798	15.4%
Other	3 089	32.1%	-	-	-	-	6 538	67.9%	9 627	39.1%
Total	4 640	18.8%	1 157	4.7%	1 173	4.8%	17 665	71.7%	24 636	100.0%

Contact Details

Municipal Manager	Mr Johnny Alexander	
Financial Manager		053 353 5300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	134 983	118 153	34 705	25.7%	17 888	13.3%	11 861	10.0%	26 279	22.2%	90 733	76.8%	40 058	111.1%	(34.4%)
Property rates	10 699	8 974	7 785	72.8%	(43)	(.4%)	(8)	(.1%)	0	-	7 735	86.2%	7 810	168.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 050	34 801	7 080	20.8%	5 624	16.5%	6 459	18.6%	6 670	19.2%	25 834	74.2%	6 497	80.6%	2.7%
Service charges - water revenue	16 331	15 479	5 258	32.2%	1 398	8.6%	2 246	14.5%	1 717	11.1%	10 619	68.6%	2 871	104.2%	(40.2%)
Service charges - sanitation revenue	6 545	6 592	1 707	26.1%	1 662	25.4%	1 634	24.8%	1 675	25.4%	6 678	101.3%	1 680	100.2%	(.3%)
Service charges - refuse revenue	6 224	5 683	1 367	22.0%	1 424	22.9%	1 421	25.0%	1 434	25.2%	5 646	99.3%	1 345	89.7%	6.7%
Service charges - other	-	-	-	-	-	-	(14)	-	(3)	-	(17)	-	-	-	(100.0%)
Rental of facilities and equipment	1 195	363	100	8.4%	172	14.4%	27	7.4%	37	10.1%	336	92.5%	63	32.2%	(41.5%)
Interest earned - external investments	260	-	5	1.8%	187	71.8%	84	-	1	-	276	-	58	93.4%	(98.4%)
Interest earned - outstanding debtors	629	1 249	137	21.8%	188	30.0%	175	14.0%	175	14.0%	676	54.2%	139	98.3%	26.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 236	737	28	.4%	26	.4%	151	20.5%	136	18.5%	341	46.3%	18	5.7%	661.9%
Licences and permits	450	450	28	6.2%	40	8.9%	236	52.4%	13	2.8%	317	70.4%	154	133.5%	(91.7%)
Agency services	711	758	161	22.6%	180	25.4%	85	11.2%	316	41.6%	742	97.8%	11	27.1%	2 834.0%
Transfers recognised - operational	50 143	42 343	10 906	21.8%	6 881	13.7%	(771)	(1.8%)	13 813	32.6%	30 829	72.8%	19 140	139.4%	(27.8%)
Other own revenue	509	724	143	28.0%	150	29.4%	137	18.9%	244	33.7%	673	92.9%	136	114.8%	79.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	50	-	50	-	138	-	(63.8%)
Operating Expenditure	148 992	150 143	32 153	21.6%	22 305	15.0%	36 521	24.3%	28 169	18.8%	119 148	79.4%	31 934	81.5%	(11.8%)
Employee related costs	49 141	44 127	9 023	18.4%	11 012	22.4%	10 026	22.7%	13 368	30.3%	43 429	98.4%	9 445	88.8%	41.5%
Remuneration of councillors	3 571	3 571	724	20.3%	756	21.2%	756	21.2%	1 045	29.3%	3 281	91.9%	743	99.9%	40.8%
Debt impairment	11 159	11 159	-	-	-	-	(457)	(4.1%)	-	-	(457)	(4.1%)	-	-	-
Depreciation and asset impairment	13 894	14 307	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Finance charges	414	-	54	13.1%	62	14.9%	33	-	3 985	-	4 134	-	58	65.7%	6 813.6%
Bulk purchases	32 542	30 150	9 035	27.8%	3 623	11.1%	19 455	64.5%	3 299	10.9%	35 412	117.5%	4 842	96.8%	(31.9%)
Other Materials	7 759	6 151	1 135	14.6%	987	12.7%	669	10.9%	934	15.2%	3 725	60.6%	1 120	-	(16.6%)
Contracted services	3 700	1 800	2 223	60.1%	1 932	52.2%	441	24.5%	691	38.4%	5 287	293.7%	3 045	258.4%	(77.3%)
Transfers and grants	8 084	11 818	5 287	65.4%	185	2.3%	623	5.3%	123	1.0%	6 218	52.6%	8 716	218.6%	(98.6%)
Other expenditure	18 728	27 061	4 671	24.9%	3 748	20.0%	4 976	18.4%	4 724	17.5%	18 119	67.0%	3 966	46.9%	19.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 009)	(31 990)	2 552		(4 416)		(24 660)		(1 890)		(28 415)		8 124		
Transfers recognised - capital	23 023	31 783	9 077	39.4%	810	3.5%	2 419	7.6%	-	-	12 305	38.7%	5 981	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	5	-	-	-	-	-	-	-	5	-	742	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	9 014	(207)	11 634		(3 607)		(22 242)		(1 890)		(16 104)		14 846		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 014	(207)	11 634		(3 607)		(22 242)		(1 890)		(16 104)		14 846		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 014	(207)	11 634		(3 607)		(22 242)		(1 890)		(16 104)		14 846		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 014	(207)	11 634		(3 607)		(22 242)		(1 890)		(16 104)		14 846		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	31 533	31 783	1 371	4.3%	9 407	29.8%	16 480	51.9%	6 387	20.1%	33 644	105.9%	18 849	89.4%	(66.1%)
National Government	30 823	24 523	1 278	4.1%	8 108	26.3%	11 831	48.2%	5 358	21.8%	26 575	108.4%	18 729	107.5%	(71.4%)
Provincial Government	400	6 300	74	18.6%	1 009	252.2%	4 594	72.9%	1 028	16.3%	6 706	106.4%	53	11.4%	1 837.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	2	-	-	-	-	-	-	-	2	-	24	-	(100.0%)
Transfers recognised - capital	31 223	30 823	1 355	4.3%	9 117	29.2%	16 425	53.3%	6 387	20.7%	33 283	108.0%	18 806	89.7%	(66.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	310	960	16	5.1%	290	93.6%	55	5.8%	-	-	361	37.6%	42	48.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 533	31 783	1 371	4.3%	9 407	29.8%	16 480	51.9%	6 387	20.1%	33 644	105.9%	18 849	89.4%	(66.1%)
Governance and Administration	310	310	16	5.1%	290	93.6%	-	-	-	-	306	98.6%	42	33.3%	(100.0%)
Executive & Council	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	130	7	-	286	-	-	-	-	-	293	225.3%	12	33.2%	(100.0%)
Corporate Services	310	130	8	2.7%	5	1.5%	-	-	-	-	13	9.9%	30	46.1%	(100.0%)
Community and Public Safety	400	400	2	.6%	7	1.8%	-	-	-	-	10	2.4%	77	33.2%	(100.0%)
Community & Social Services	400	400	2	.6%	-	-	-	-	-	-	2	.6%	77	33.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	7	-	-	-	-	-	7	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 023	8 273	-	-	1 910	23.8%	8 446	102.1%	4 800	58.0%	15 156	183.2%	695	12.5%	590.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 023	8 273	-	-	1 910	23.8%	8 446	102.1%	4 800	58.0%	15 156	183.2%	695	12.5%	590.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 800	22 800	1 353	5.9%	7 200	31.6%	8 034	35.2%	1 587	7.0%	18 173	79.7%	18 034	148.3%	(91.2%)
Electricity	1 500	1 500	416	27.7%	922	61.5%	4 507	300.5%	143	9.5%	5 989	399.2%	-	-	(100.0%)
Water	15 000	15 000	862	5.7%	3 995	26.6%	1 690	11.3%	416	2.8%	6 963	46.4%	15 782	223.7%	(97.4%)
Waste Water Management	6 300	6 300	74	1.2%	2 282	36.2%	1 837	29.2%	1 028	16.3%	5 222	82.9%	2 252	60.0%	(54.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	158 006	118 153	30 317	19.2%	20 127	12.7%	10 042	8.5%	44 543	37.7%	105 029	88.9%	10 967	66.2%	306.1%
Property rates, penalties and collection charges	10 699	8 974	2 741	25.6%	2 517	23.5%	1 516	16.9%	3 673	40.9%	10 447	116.4%	2 577	102.6%	42.6%
Service charges	63 151	62 555	8 822	14.0%	9 186	14.5%	9 783	15.6%	14 179	22.7%	41 971	67.1%	11 686	72.4%	21.3%
Other revenue	10 102	3 032	453	4.5%	621	6.1%	657	21.7%	787	25.9%	2 517	83.0%	630	40.9%	24.9%
Government - operating	48 643	10 560	10 906	22.4%	4 583	9.4%	(2 163)	(20.5%)	20 523	194.4%	33 849	320.6%	7 424	128.1%	176.4%
Government - capital	24 523	31 783	7 252	29.6%	2 846	11.6%	(10)	-	5 117	16.1%	15 204	47.8%	(11 587)	(3.3%)	(144.2%)
Interest	889	1 249	142	16.0%	375	42.2%	259	20.7%	265	21.2%	1 041	83.3%	238	99.5%	11.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 934)	(140 526)	(37 230)	27.8%	(21 533)	16.1%	(35 728)	25.4%	(32 523)	23.1%	(127 014)	90.4%	(23 795)	93.9%	36.7%
Suppliers and employees	(115 437)	(114 401)	(34 474)	29.9%	(21 211)	18.4%	(35 168)	30.7%	(27 486)	24.0%	(118 339)	103.4%	(22 020)	89.2%	24.8%
Finance charges	(414)	(14 307)	(54)	13.1%	(62)	14.9%	(41)	.3%	(3 528)	24.7%	(3 685)	25.8%	(89)	52.6%	3 886.5%
Transfers and grants	(18 083)	(11 818)	(2 702)	14.9%	(261)	1.4%	(519)	4.4%	(1 508)	12.8%	(4 991)	42.2%	(1 686)	163.4%	(10.6%)
Net Cash from/(used) Operating Activities	24 072	(22 373)	(6 914)	(28.7%)	(1 406)	(5.8%)	(25 686)	114.8%	12 020	(53.7%)	(21 985)	98.3%	(12 827)	(19.9%)	(193.7%)
Cash Flow from Investing Activities															
Receipts	31 585	31 585	-	-	-	-	-	-	50	.2%	50	.2%	138	-	(63.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	50	-	50	-	138	-	(63.8%)
Decrease in non-current debtors	31 585	31 585	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(4 937)	-	(7 697)	-	(12 775)	-	(3 547)	-	(28 956)	-	(32)	6.9%	11 035.6%
Capital assets	-	-	(4 937)	-	(7 697)	-	(12 775)	-	(3 547)	-	(28 956)	-	(32)	6.9%	11 035.6%
Net Cash from/(used) Investing Activities	31 585	31 585	(4 937)	(15.6%)	(7 697)	(24.4%)	(12 775)	(40.4%)	(3 497)	(11.1%)	(28 906)	(91.5%)	106	6.5%	(3 392.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(654)	654	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(654)	654	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(654)	654	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	55 003	9 866	(11 851)	(21.5%)	(9 103)	(16.6%)	(38 462)	(389.8%)	8 524	86.4%	(50 892)	(515.8%)	(12 721)	###########	(167.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	(11 851)	-	(20 954)	-	(59 415)	-	-	-	3 144	-	(1 989.8%)
Cash/cash equivalents at the year end:	55 003	9 866	(11 851)	(21.5%)	(20 954)	(38.1%)	(59 415)	(602.2%)	(50 892)	(515.8%)	(50 892)	(515.8%)	(9 577)	(94.1%)	431.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	990	2.5%	176	.5%	347	.9%	37 496	96.1%	39 008	47.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 672	62.9%	(514)	(12.1%)	6	.1%	2 082	49.0%	4 246	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(28)	(.6%)	(144)	(3.0%)	(12)	(.3%)	4 994	103.8%	4 810	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	640	3.8%	97	.6%	158	.9%	15 833	94.6%	16 728	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	548	4.2%	137	1.1%	169	1.3%	12 055	93.4%	12 909	15.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	103	6.2%	(5)	(.3%)	14	.8%	1 551	93.3%	1 662	2.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	.6%	(10)	(.4%)	13	.6%	2 285	99.2%	2 302	2.8%	-	-	-	-
Total By Income Source	4 940	6.0%	(263)	(.3%)	694	.8%	76 295	93.4%	81 666	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	323	28.1%	(171)	(14.9%)	(24)	(2.1%)	1 023	88.9%	1 151	1.4%	-	-	-	-
Commercial	919	23.8%	(230)	(6.0%)	114	2.9%	3 054	79.2%	3 857	4.7%	-	-	-	-
Households	3 698	4.8%	139	.2%	604	.8%	72 218	94.2%	76 659	93.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 940	6.0%	(263)	(.3%)	694	.8%	76 295	93.4%	81 666	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 870	10.7%	-	-	1	-	32 428	89.3%	36 299	90.8%
Bulk Water	157	61.7%	-	-	-	-	98	38.3%	255	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	595	91.3%	54	8.3%	-	-	2	.4%	651	1.6%
Auditor-General	47	1.7%	1 620	58.3%	-	-	1 110	40.0%	2 778	6.9%
Other	-	-	(0)	(16.6%)	-	-	3	116.6%	2	-
Total	4 669	11.7%	1 674	4.2%	1	-	33 640	84.1%	39 985	100.0%

Contact Details

Municipal Manager	Mr H F Nel	053 298 1810
Financial Manager	Mr Coenie Muller	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	39 826	41 666	13 038	32.7%	12 451	31.3%	10 521	25.3%	9 303	22.3%	45 312	108.8%	11 956	109.5%	(22.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	24	12	-	12	-	12	48.6%	(3)	(14.6%)	33	136.2%	29	99.5%	(112.2%)
Interest earned - external investments	155	180	107	68.9%	38	24.3%	134	74.2%	79	43.8%	357	198.3%	69	166.8%	13.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	20	-	30	-	-	-	50	-	(336)	-	(100.0%)
Transfers recognised - operational	35 816	37 501	8 879	24.8%	12 059	33.7%	10 112	27.0%	8 970	23.9%	40 021	106.7%	11 244	97.4%	(20.2%)
Other own revenue	3 855	3 961	4 039	104.8%	322	8.4%	234	5.9%	257	6.5%	4 852	122.5%	950	1 933.3%	(72.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	45 299	45 475	11 006	24.3%	11 955	26.4%	10 675	23.5%	10 497	23.1%	44 132	97.0%	13 314	96.4%	(21.2%)
Employee related costs	25 754	25 380	6 487	25.2%	8 439	32.8%	6 230	24.5%	6 017	23.7%	27 174	107.1%	5 680	100.6%	5.9%
Remuneration of councillors	3 567	3 602	827	23.2%	1 112	31.2%	834	23.2%	1 041	28.9%	3 814	105.9%	824	98.4%	26.4%
Debt impairment	1 010	1 010	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 120	2 120	-	-	-	-	-	-	1 774	83.7%	1 774	83.7%	-	-	(100.0%)
Finance charges	1 483	1 499	60	4.1%	57	3.8%	51	3.4%	49	3.3%	217	14.4%	66	18.0%	(26.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	346	427	58	16.7%	139	40.0%	45	10.5%	32	7.6%	274	64.1%	155	106.8%	(79.1%)
Contracted services	1 225	1 125	236	19.2%	292	23.8%	448	39.8%	358	31.8%	1 333	118.5%	(533)	39.3%	(167.2%)
Transfers and grants	230	540	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 563	9 772	3 338	34.9%	1 917	20.0%	3 067	31.4%	1 228	12.6%	9 550	97.7%	7 122	229.3%	(82.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	(3)	-	(3)	-	-	-	(100.0%)
Surplus/(Deficit)	(5 473)	(3 809)	2 032		496		(154)		(1 194)		1 180		(1 359)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 473)	(3 809)	2 032		496		(154)		(1 194)		1 180		(1 359)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 473)	(3 809)	2 032		496		(154)		(1 194)		1 180		(1 359)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 473)	(3 809)	2 032		496		(154)		(1 194)		1 180		(1 359)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 473)	(3 809)	2 032		496		(154)		(1 194)		1 180		(1 359)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	364	875	-	-	295	81.0%	30	3.5%	33	3.8%	359	41.0%	486	153.7%	(93.1%)
National Government	-	-	-	-	37	-	30	-	26	-	93	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	37	-	30	-	26	-	93	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	364	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	875	-	-	257	-	-	-	8	.9%	265	30.3%	486	-	(98.4%)
Capital Expenditure Standard Classification	364	875	-	-	295	81.0%	30	3.5%	33	3.8%	359	41.0%	486	153.7%	(93.1%)
Governance and Administration	364	875	-	-	295	81.0%	30	3.5%	33	3.8%	359	41.0%	486	153.7%	(93.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	364	875	-	-	295	81.0%	30	3.5%	33	3.8%	359	41.0%	486	153.7%	(93.1%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	40 721	41 552	9 260	22.7%	12 451	30.6%	10 521	25.3%	9 303	22.4%	41 535	100.0%	11 956	109.5%	(22.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 830	3 581	439	11.5%	354	9.3%	276	7.7%	254	7.1%	1 322	36.9%	642	310.9%	(60.5%)
Government - operating	36 736	37 791	8 714	23.7%	12 059	32.8%	10 112	26.8%	8 970	23.7%	39 855	105.5%	11 244	97.9%	(20.2%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	155	180	107	69.3%	38	24.3%	134	74.2%	79	43.8%	358	198.7%	69	166.8%	13.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 904)	(41 608)	(31 121)	76.1%	(42 164)	103.1%	(22 637)	54.4%	(9 875)	23.7%	(105 798)	254.3%	(9 966)	154.7%	(.9%)
Suppliers and employees	(40 456)	(40 616)	(31 061)	76.8%	(42 108)	104.1%	(22 586)	55.6%	(9 826)	24.2%	(105 581)	260.0%	(9 900)	187.2%	(.7%)
Finance charges	(218)	(452)	(60)	27.5%	(57)	25.9%	(51)	11.2%	(49)	10.8%	(217)	47.9%	(66)	101.6%	(26.4%)
Transfers and grants	(230)	(540)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(183)	(56)	(21 861)	11 947.4%	(29 713)	16 239.0%	(12 116)	21 448.9%	(573)	1 013.6%	(64 263)	113 765.6%	1 989	1 278.3%	(128.8%)
Cash Flow from Investing Activities															
Receipts	3 000	800	21 656	721.9%	29 840	994.7%	11 139	1 392.4%	3 354	419.2%	65 989	8 248.6%	(2 637)	(1 012.9%)	(227.2%)
Proceeds on disposal of PPE	3 000	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	2 788	-	2 409	-	256	-	7 206	-	12 659	-	(1 110)	22.7%	(749.4%)
Decrease in other non-current receivables	-	-	14 540	-	34 777	-	9 364	-	5 934	-	64 615	-	8 744	-	(32.1%)
Decrease (increase) in non-current investments	-	-	4 327	-	(7 345)	-	1 519	-	(9 787)	-	(11 285)	-	(10 271)	-	(4.7%)
Payments	(364)	(875)	-	-	-	-	-	-	(1 800)	205.7%	(1 800)	205.7%	(383)	(107.0%)	370.1%
Capital assets	(364)	(875)	-	-	-	-	-	-	(1 800)	205.7%	(1 800)	205.7%	(383)	(107.0%)	370.1%
Net Cash from/(used) Investing Activities	2 636	(75)	21 656	821.5%	29 840	1 132.0%	11 139	(14 852.1%)	1 554	(2 071.5%)	64 189	(85 585.5%)	(3 020)	(1 177.7%)	(151.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(570)	(570)	-	-	-	-	-	-	-	-	-	-	-	(25.0%)	-
Repayment of borrowing	(570)	(570)	-	-	-	-	-	-	-	-	-	-	-	(25.0%)	-
Net Cash from/(used) Financing Activities	(570)	(570)	-	-	-	-	-	-	-	-	-	-	-	(25.0%)	-
Net Increase/(Decrease) in cash held	1 883	(702)	(205)	(10.9%)	127	6.7%	(977)	139.2%	981	(139.8%)	(74)	10.5%	(1 030)	(8.0%)	(195.2%)
Cash/cash equivalents at the year begin:	8 359	3 584	313	3.7%	108	1.3%	235	6.6%	(742)	(20.7%)	313	8.7%	1 343	.5%	(155.2%)
Cash/cash equivalents at the year end:	10 242	2 882	108	1.1%	235	2.3%	(742)	(25.7%)	240	8.3%	240	8.3%	313	3.7%	(23.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	125	8.3%	120	8.0%	119	7.9%	1 139	75.8%	1 503	100.0%	-	-	-	-
Total By Income Source	125	8.3%	120	8.0%	119	7.9%	1 139	75.8%	1 503	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	118	7.9%	118	7.9%	118	7.9%	1 135	76.2%	1 490	99.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	51.9%	2	13.9%	1	8.6%	3	25.7%	13	.9%	-	-	-	-
Total By Customer Group	125	8.3%	120	8.0%	119	7.9%	1 139	75.8%	1 503	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	45	1.2%	32	.8%	3 863	98.0%	3 940	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	45	1.2%	32	.8%	3 863	98.0%	3 940	100.0%

Contact Details

Municipal Manager	Mr N M Jack	053 631 0891
Financial Manager	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MIER (NC081)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	25 207	31 728	9 340	37.1%	6 438	25.5%	5 894	18.6%	5 836	18.4%	27 507	86.7%	3 184	108.6%	83.3%
Property rates	1 514	2 386	1 431	94.5%	107	7.1%	11	.4%	17	.7%	1 566	65.6%	57	102.6%	(69.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	1 380	1 380	223	16.1%	251	18.2%	231	16.7%	195	14.1%	899	65.2%	252	67.8%	(22.9%)
Service charges - sanitation revenue	2 571	2 571	176	6.9%	176	6.8%	176	6.9%	196	7.6%	725	28.2%	134	38.0%	45.8%
Service charges - refuse revenue	1 469	1 469	263	17.9%	263	17.9%	263	17.9%	265	18.0%	1 054	71.8%	241	77.2%	9.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	1 073	1 073	147	13.7%	278	25.9%	161	15.0%	287	26.7%	872	81.3%	336	79.8%	(14.7%)
Interest earned - external investments	400	400	47	11.7%	44	11.1%	184	46.1%	194	48.6%	470	117.5%	132	145.1%	47.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	16 544	22 142	6 645	40.2%	4 849	29.3%	4 250	19.2%	2 595	11.7%	18 339	82.8%	1 551	112.7%	67.3%
Other own revenue	256	306	408	159.3%	469	182.9%	617	201.4%	2 087	681.1%	3 582	1 168.8%	481	1 046.3%	334.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	24 320	29 882	4 026	16.6%	5 248	21.6%	5 397	18.1%	6 135	20.5%	20 806	69.6%	3 659	66.5%	67.7%
Employee related costs	9 431	10 375	2 008	21.3%	2 291	24.3%	2 316	22.3%	2 385	23.0%	9 000	86.7%	1 837	91.2%	29.8%
Remuneration of councillors	1 781	1 894	646	36.3%	443	24.9%	448	23.6%	448	23.6%	1 985	104.8%	476	93.1%	(6.0%)
Debt impairment	4 427	3 745	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	399	399	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	75	75	-	-	-	-	-	-	2	2.9%	2	2.9%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	787	732	144	18.3%	154	19.6%	331	45.2%	39	5.3%	668	91.2%	(124)	-	(131.2%)
Contracted services	228	228	54	23.7%	54	23.7%	48	21.0%	48	21.0%	204	89.4%	54	94.7%	(11.1%)
Transfers and grants	1 581	1 581	221	14.0%	196	12.4%	250	15.8%	184	11.6%	851	53.8%	119	63.0%	55.0%
Other expenditure	5 611	10 852	953	17.0%	2 110	37.6%	2 005	18.5%	3 029	27.9%	8 097	74.6%	1 297	60.4%	133.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	887	1 846	5 313		1 190		496		(299)		6 701		(475)		
Transfers recognised - capital	9 492	15 812	1 856	19.6%	3 168	33.4%	3 982	25.2%	4 309	27.2%	13 314	84.2%	2 319	49.6%	85.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 379	17 658	7 169		4 358		4 478		4 010		20 015		1 844		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 379	17 658	7 169		4 358		4 478		4 010		20 015		1 844		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 379	17 658	7 169		4 358		4 478		4 010		20 015		1 844		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 379	17 658	7 169		4 358		4 478		4 010		20 015		1 844		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	9 492	15 812	2 567	27.0%	3 760	39.6%	4 540	28.7%	3 186	20.1%	14 053	88.9%	2 643	26.4%	20.5%
National Government	9 492	15 812	2 560	27.0%	3 760	39.6%	4 540	28.7%	3 186	20.1%	14 046	88.8%	2 643	25.8%	20.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 492	15 812	2 560	27.0%	3 760	39.6%	4 540	28.7%	3 186	20.1%	14 046	88.8%	2 643	26.4%	20.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	6	-	-	-	-	-	-	-	6	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 492	15 812	2 567	27.0%	3 760	39.6%	4 540	28.7%	3 186	20.1%	14 053	88.9%	2 643	26.4%	20.5%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	3.6%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	3.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 492	15 812	2 567	27.0%	3 760	39.6%	4 540	28.7%	3 186	20.1%	14 053	88.9%	2 643	31.3%	20.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	666	66	451	67.8%	-	-	-	-	-	-	451	685.6%	-	-	-
Waste Water Management	-	6 920	612	-	470	-	1 206	17.4%	1 188	17.2%	3 477	50.2%	-	-	(100.0%)
Waste Management	8 826	8 826	1 503	17.0%	3 290	37.3%	3 334	37.8%	1 998	22.6%	10 125	114.7%	2 643	53.5%	(24.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	30 247	42 898	12 672	41.9%	8 205	27.1%	10 568	24.6%	575	1.3%	32 020	74.6%	2 036	96.7%	(71.8%)
Property rates, penalties and collection charges	563	642	57	10.2%	181	32.3%	197	30.8%	114	17.7%	550	85.7%	58	23.5%	95.3%
Service charges	1 920	2 524	147	7.7%	123	6.4%	145	5.8%	110	4.4%	526	20.8%	109	67.0%	1.3%
Other revenue	1 329	1 378	1 338	100.7%	761	57.3%	934	67.8%	106	7.7%	3 140	227.8%	1 869	315.4%	(94.3%)
Government - operating	16 544	22 142	7 794	47.1%	4 155	25.1%	5 291	23.9%	245	1.1%	17 484	79.0%	-	104.7%	(100.0%)
Government - capital	9 492	15 812	3 337	35.2%	2 984	31.4%	4 000	25.3%	-	-	10 321	65.3%	-	82.4%	-
Interest	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 128)	(24 372)	(4 699)	25.9%	(6 706)	37.0%	(7 764)	31.9%	(4 027)	16.5%	(23 196)	95.2%	(4 856)	105.9%	(17.1%)
Suppliers and employees	(17 838)	(24 081)	(4 634)	26.0%	(6 665)	37.4%	(7 695)	32.0%	(4 000)	16.6%	(22 994)	95.5%	(4 805)	114.7%	(16.8%)
Finance charges	(75)	(75)	-	-	-	-	-	-	-	-	-	-	-	37.8%	-
Transfers and grants	(215)	(215)	(65)	30.2%	(40)	18.7%	(69)	32.0%	(28)	12.8%	(202)	93.9%	(51)	18.5%	(46.2%)
Net Cash from/(used) Operating Activities	12 119	18 526	7 973	65.8%	1 499	12.4%	2 804	15.1%	(3 452)	(18.6%)	8 824	47.6%	(2 820)	85.9%	22.4%
Cash Flow from Investing Activities															
Receipts	-	-	(4 466)	-	2 225	-	1 232	-	8 638	-	7 630	-	1 158	-	646.1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(4 466)	-	2 225	-	1 232	-	8 638	-	7 630	-	1 158	-	646.1%
Payments	(9 492)	(15 812)	(3 244)	34.2%	(3 813)	40.2%	(3 947)	25.0%	(4 711)	29.8%	(15 715)	99.4%	(2 643)	71.1%	78.2%
Capital assets	(9 492)	(15 812)	(3 244)	34.2%	(3 813)	40.2%	(3 947)	25.0%	(4 711)	29.8%	(15 715)	99.4%	(2 643)	71.1%	78.2%
Net Cash from/(used) Investing Activities	(9 492)	(15 812)	(7 710)	81.2%	(1 588)	16.7%	(2 715)	17.2%	3 927	(24.8%)	(8 085)	51.1%	(1 486)	123.2%	(364.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500)	(500)	-	-	-	-	(100)	20.0%	-	-	(100)	20.0%	-	-	-
Repayment of borrowing	(500)	(500)	-	-	-	-	(100)	20.0%	-	-	(100)	20.0%	-	-	-
Net Cash from/(used) Financing Activities	(500)	(500)	-	-	-	-	(100)	20.0%	-	-	(100)	20.0%	-	-	-
Net Increase/(Decrease) in cash held	2 127	2 214	264	12.4%	(89)	(4.2%)	(11)	(.5%)	475	21.5%	639	28.9%	(4 306)	(7 541.0%)	(111.0%)
Cash/cash equivalents at the year begin:	-	-	221	-	485	-	396	-	385	-	221	-	4 529	100.0%	(91.5%)
Cash/cash equivalents at the year end:	2 127	2 214	485	22.8%	396	18.6%	385	17.4%	860	38.9%	860	38.9%	223	4.5%	286.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(1)	-	70	1.1%	64	1.0%	6 495	98.0%	6 629	27.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	774	12.9%	20	.3%	0	-	5 191	86.7%	5 984	24.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(3)	(.1%)	61	1.3%	46	1.0%	4 591	97.8%	4 695	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(2)	-	66	1.1%	65	1.1%	5 630	97.8%	5 758	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.5%	95	12.5%	62	8.3%	596	78.8%	757	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(229)	(94.9%)	11	4.3%	6	2.6%	454	188.0%	242	1.0%	-	-	-	-
Total By Income Source	542	2.3%	322	1.3%	243	1.0%	22 959	95.4%	24 066	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(24)	(8.8%)	15	5.8%	14	5.2%	261	97.9%	267	1.1%	-	-	-	-
Commercial	568	11.5%	99	2.0%	32	.7%	4 249	85.9%	4 948	20.6%	-	-	-	-
Households	(0)	-	207	1.1%	197	1.0%	18 442	97.9%	18 847	78.3%	-	-	-	-
Other	(2)	(52.2%)	-	-	-	-	7	152.2%	4	-	-	-	-	-
Total By Customer Group	542	2.3%	322	1.3%	243	1.0%	22 959	95.4%	24 066	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	105	100.0%	-	-	-	-	-	-	105	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	80	100.0%	-	-	-	-	-	-	80	.9%
Loan repayments	-	-	-	-	-	-	915	100.0%	915	10.4%
Trade Creditors	1 299	37.3%	121	3.5%	209	6.0%	1 855	53.2%	3 484	39.5%
Auditor-General	81	1.9%	30	.7%	-	-	4 114	97.4%	4 225	48.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 565	17.8%	150	1.7%	209	2.4%	6 884	78.2%	8 809	100.0%

Contact Details

Municipal Manager	Mr J.Willemse(acting)	054 531 0019
Financial Manager	Mr Elrico N Mouton (acting)	054 531 0019

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	186 072	170 557	66 200	35.6%	41 578	22.3%	37 133	21.8%	26 040	15.3%	170 952	100.2%	23 874	97.5%	9.1%
Property rates	24 019	24 019	22 652	94.3%	(1 209)	(5.0%)	165	.7%	27	.1%	21 635	90.1%	(12)	90.9%	(329.5%)
Property rates - penalties and collection charges	2 000	3 000	474	23.7%	1 339	66.9%	431	14.4%	843	28.1%	3 087	102.9%	862	193.9%	(2.2%)
Service charges - electricity revenue	61 973	48 820	9 924	16.0%	13 027	21.0%	22 971	47.1%	14 488	29.7%	60 411	123.7%	13 315	90.1%	8.8%
Service charges - water revenue	13 821	11 007	2 254	16.3%	3 530	25.5%	4 877	44.3%	3 419	31.1%	14 081	127.9%	3 234	95.9%	5.7%
Service charges - sanitation revenue	7 516	7 600	1 885	25.1%	1 884	25.1%	2 495	32.8%	1 865	24.5%	8 129	107.0%	1 720	97.9%	8.4%
Service charges - refuse revenue	5 300	4 850	1 310	24.7%	1 307	24.7%	1 735	35.8%	1 307	27.0%	5 660	116.7%	1 170	98.5%	11.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	956	185	72	7.6%	39	4.0%	49	26.3%	60	32.2%	219	118.2%	37	93.0%	61.3%
Interest earned - external investments	16	120	8	50.6%	6	40.0%	61	50.9%	1	1.0%	77	63.9%	17	205.4%	(92.8%)
Interest earned - outstanding debtors	8 500	8 550	2 262	26.6%	2 192	25.8%	819	9.6%	1 701	19.9%	6 973	81.6%	1 319	98.8%	29.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	59	102	14	23.3%	28	47.0%	19	18.4%	1	1.0%	61	59.8%	7	164.3%	(85.1%)
Licences and permits	476	-	148	31.1%	112	23.6%	982	-	927	-	2 170	-	89	102.4%	944.6%
Agency services	6 482	8 083	1 887	29.1%	1 957	30.2%	695	8.6%	631	7.8%	5 170	64.0%	1 410	54.9%	(55.3%)
Transfers recognised - operational	54 401	53 467	23 193	42.6%	17 178	31.6%	1 676	3.1%	676	1.3%	42 722	79.9%	8	109.6%	8 637.4%
Other own revenue	554	754	116	21.0%	188	34.0%	158	21.0%	94	12.5%	557	73.9%	698	(61.8%)	(86.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	188 031	193 669	29 285	15.6%	55 134	29.3%	40 640	21.0%	36 192	18.7%	161 251	83.3%	44 154	83.9%	(18.0%)
Employee related costs	73 480	74 450	16 753	22.8%	22 444	30.5%	17 686	23.8%	16 811	22.6%	73 695	99.0%	16 903	98.9%	(.5%)
Remuneration of councillors	4 415	6 087	1 232	27.9%	1 197	27.1%	411	6.7%	865	14.2%	3 704	60.9%	1 121	83.4%	(22.8%)
Debt impairment	20 580	20 580	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 255	4 071	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 011	1 820	0	-	1	.1%	159	8.7%	144	7.9%	304	16.7%	466	50.6%	(69.1%)
Bulk purchases	44 300	44 000	4 426	10.0%	21 814	49.2%	12 033	27.3%	9 308	21.2%	47 581	108.1%	9 516	97.4%	(2.2%)
Other Materials	4 441	2 937	335	7.5%	786	17.7%	1 005	34.2%	515	17.5%	2 641	89.9%	1 320	28.8%	(61.0%)
Contracted services	5 871	11 223	1 447	24.7%	2 218	37.8%	2 334	20.8%	1 709	15.2%	7 708	68.7%	1 954	77.8%	(12.5%)
Transfers and grants	4 158	13 102	2 271	54.6%	2 367	56.9%	758	5.8%	1 717	13.1%	7 114	54.3%	3 668	202.6%	(53.2%)
Other expenditure	22 519	15 398	2 821	12.5%	4 307	19.1%	6 254	40.6%	5 123	33.3%	18 505	120.2%	8 103	100.7%	(36.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 103	-	(100.0%)
Surplus/(Deficit)	(1 959)	(23 112)	36 915		(13 556)		(3 506)		(10 152)		9 701		(20 279)		
Transfers recognised - capital	21 178	23 112	17 503	82.6%	3 000	14.2%	1 488	6.4%	63	.3%	22 054	95.4%	-	34.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 219	(0)	54 418		(10 556)		(2 018)		(10 089)		31 755		(20 279)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 219	(0)	54 418		(10 556)		(2 018)		(10 089)		31 755		(20 279)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 219	(0)	54 418		(10 556)		(2 018)		(10 089)		31 755		(20 279)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 219	(0)	54 418		(10 556)		(2 018)		(10 089)		31 755		(20 279)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	26 593	26 211	13 084	49.2%	5 737	21.6%	1 365	5.2%	3 435	13.1%	23 622	90.1%	8 520	104.6%	(59.7%)
National Government	21 178	24 311	12 418	58.6%	4 681	22.1%	499	2.1%	1 166	4.8%	18 764	77.2%	6 809	68.0%	(82.9%)
Provincial Government	-	-	343	-	-	-	82	-	-	-	425	-	972	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	275	-	-	-	-	-	794	-	1 069	-	-	-	(100.0%)
Transfers recognised - capital	21 178	24 311	13 036	61.6%	4 681	22.1%	581	2.4%	1 960	8.1%	20 257	83.3%	7 781	84.6%	(74.8%)
Borrowing	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 415	1 400	49	.9%	1 057	19.5%	784	56.0%	1 476	105.4%	3 364	240.3%	740	800.4%	99.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 593	26 211	13 084	49.2%	5 737	21.6%	1 365	5.2%	3 435	13.1%	23 622	90.1%	8 520	104.6%	(59.7%)
Governance and Administration	1 000	1 030	38	3.8%	1 050	105.0%	600	58.2%	1 143	110.9%	2 830	274.8%	324	221.2%	252.9%
Executive & Council	250	115	20	8.0%	18	7.3%	33	28.8%	33	28.8%	104	90.9%	-	116.5%	(100.0%)
Budget & Treasury Office	625	850	4	.6%	997	159.6%	545	64.1%	641	75.4%	2 188	257.4%	239	29 551.2%	168.5%
Corporate Services	125	65	14	11.1%	34	27.3%	22	33.2%	468	720.4%	538	827.4%	85	14.5%	451.3%
Community and Public Safety	-	53	618	-	-	-	94	176.5%	69	130.1%	780	1 472.1%	996	1 267.6%	(93.1%)
Community & Social Services	-	53	-	-	-	-	11	21.4%	69	130.1%	80	151.5%	10	615.8%	557.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	99.7%	-
Housing	-	-	618	-	-	-	82	-	-	-	700	-	986	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 851	7 112	4 583	66.9%	2 041	29.8%	244	3.4%	803	11.3%	7 671	107.9%	3 018	152.8%	(73.4%)
Planning and Development	138	125	139	100.9%	198	143.4%	58	46.6%	825	659.9%	1 220	976.1%	577	1 311.2%	43.1%
Road Transport	6 713	6 685	4 444	66.2%	1 843	27.5%	186	2.8%	(22)	(.3%)	6 451	96.5%	2 441	95.5%	(100.9%)
Environmental Protection	-	302	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 702	18 016	7 846	42.0%	2 646	14.2%	427	2.4%	1 421	7.9%	12 340	68.5%	4 183	44.5%	(66.0%)
Electricity	1 195	980	10	9%	406	34.0%	163	16.6%	292	29.8%	871	88.9%	-	2.4%	(100.0%)
Water	17 165	16 996	7 727	45.0%	2 240	13.1%	264	1.6%	1 083	6.4%	11 314	66.6%	4 183	49.0%	(74.1%)
Waste Water Management	20	40	0	2.3%	-	-	-	-	-	-	0	1.1%	-	94.0%	-
Waste Management	322	-	109	33.9%	-	-	-	-	46	-	155	-	-	-	(100.0%)
Other	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	207 250	175 460	58 061	28.0%	34 641	16.7%	40 679	23.2%	16 462	9.4%	149 843	85.4%	16 659	82.3%	(1.2%)
Property rates, penalties and collection charges	26 019	8 810	3 492	13.4%	1 933	7.4%	2 465	28.0%	(8 671)	(98.4%)	(781)	(8.9%)	1 860	70.0%	(566.3%)
Service charges	88 610	72 277	9 366	10.6%	8 422	9.5%	15 307	21.2%	20 935	29.0%	54 030	74.8%	10 872	56.1%	92.6%
Other revenue	8 527	9 124	2 237	26.2%	2 323	27.2%	2 365	25.9%	1 784	19.6%	8 710	95.5%	2 241	79.9%	(20.4%)
Government - operating	54 401	53 467	23 193	42.6%	16 765	30.8%	16 590	31.0%	-	-	56 548	105.8%	8	92.7%	(100.0%)
Government - capital	21 178	23 112	17 503	82.6%	3 000	14.2%	1 421	6.1%	-	-	21 924	94.9%	-	122.5%	-
Interest	8 516	8 670	2 270	26.7%	2 198	25.8%	2 528	29.2%	2 413	27.8%	9 409	108.5%	1 678	3 640.8%	43.8%
Dividends	-	-	-	-	-	-	3	-	-	-	3	-	-	-	-
Payments	(160 196)	(101 289)	(29 285)	18.3%	(55 134)	34.4%	(59 824)	59.1%	(42 769)	42.2%	(187 012)	184.6%	(43 293)	108.7%	(1.2%)
Suppliers and employees	(155 027)	(86 367)	(27 014)	17.4%	(52 766)	34.0%	(57 046)	66.1%	(39 536)	45.8%	(176 362)	204.2%	(39 159)	110.6%	1.0%
Finance charges	(1 011)	(1 820)	(0)	-	(1)	.1%	(321)	17.7%	(87)	4.8%	(409)	22.5%	(466)	53.5%	(81.4%)
Transfers and grants	(4 158)	(13 102)	(2 271)	54.6%	(2 367)	56.9%	(2 457)	18.7%	(3 146)	24.0%	(10 241)	78.2%	(3 668)	101.6%	(14.2%)
Net Cash from/(used) Operating Activities	47 055	74 171	28 776	61.2%	(20 493)	(43.6%)	(19 145)	(25.8%)	(26 307)	(35.5%)	(37 169)	(50.1%)	(26 634)	(84.3%)	(1.2%)
Cash Flow from Investing Activities															
Receipts	-	(5 488)	111	-	77	-	146	(2.7%)	(874)	15.9%	(540)	9.8%	100	58.2%	(975.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(5 421)	111	-	77	-	146	(2.7%)	(874)	16.1%	(540)	10.0%	100	58.2%	(975.2%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(67)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26 593)	(23 929)	(13 084)	49.2%	(5 737)	21.6%	(1 365)	5.7%	(686)	2.9%	(20 873)	87.2%	(8 520)	69.1%	(91.9%)
Capital assets	(26 593)	(23 929)	(13 084)	49.2%	(5 737)	21.6%	(1 365)	5.7%	(686)	2.9%	(20 873)	87.2%	(8 520)	69.1%	(91.9%)
Net Cash from/(used) Investing Activities	(26 593)	(29 417)	(12 973)	48.8%	(5 661)	21.3%	(1 218)	4.1%	(1 561)	5.3%	(21 412)	72.8%	(8 421)	69.4%	(81.5%)
Cash Flow from Financing Activities															
Receipts	-	10 176	-	-	-	-	-	-	(9)	(.1%)	(9)	(.1%)	-	-	(100.0%)
Short term loans	-	(1 010)	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	9 586	-	-	-	-	-	-	(4)	-	(4)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	1 600	-	-	-	-	-	-	(5)	(.3%)	(5)	(.3%)	-	-	(100.0%)
Payments	-	-	(335)	-	(88)	-	(3)	-	(300)	-	(725)	-	(1 262)	164.7%	(76.2%)
Repayment of borrowing	-	-	(335)	-	(88)	-	(3)	-	(300)	-	(725)	-	(1 262)	164.7%	(76.2%)
Net Cash from/(used) Financing Activities	-	10 176	(335)	-	(88)	-	(3)	-	(309)	(3.0%)	(734)	(7.2%)	(1 262)	(61.8%)	(75.5%)
Net Increase/(Decrease) in cash held	20 462	54 929	15 468	75.6%	(26 242)	(128.2%)	(20 366)	(37.1%)	(28 176)	(51.3%)	(59 316)	(108.0%)	(36 316)	7 520.8%	(22.4%)
Cash/cash equivalents at the year begin:	-	-	-	-	15 468	-	(10 773)	-	(31 140)	-	-	-	(7 211)	-	331.8%
Cash/cash equivalents at the year end:	20 462	54 929	15 468	75.6%	(10 773)	(52.7%)	(31 140)	(56.7%)	(59 316)	(108.0%)	(59 316)	(108.0%)	(43 528)	(8 401.9%)	36.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	A. Vosloo	054 431 6300
Financial Manager	Mr Segomotso Seekus	054 431 6300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: //KHARA HAIS (NC083)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	497 171	511 549	138 529	27.9%	133 434	26.8%	134 621	26.3%	122 590	24.0%	529 174	103.4%	101 372	102.3%	20.9%
Property rates	65 416	70 552	25 870	39.5%	15 444	23.6%	14 940	21.2%	13 502	19.1%	69 756	98.9%	11 643	96.2%	16.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	221 832	218 456	58 198	26.2%	57 498	25.9%	64 409	29.5%	56 223	25.7%	236 328	108.2%	53 782	99.2%	4.5%
Service charges - water revenue	47 378	45 228	9 860	20.8%	14 170	29.9%	15 467	34.2%	13 816	30.5%	53 312	117.9%	11 402	116.5%	21.2%
Service charges - sanitation revenue	28 725	28 727	7 422	25.8%	7 134	24.8%	7 622	26.5%	8 436	29.4%	30 614	106.6%	6 665	112.4%	26.6%
Service charges - refuse revenue	26 698	26 690	6 824	25.6%	6 385	23.9%	7 481	28.0%	9 071	34.0%	29 762	111.5%	6 161	106.5%	47.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 005	8 792	1 713	21.4%	2 337	29.2%	1 905	21.7%	2 147	24.4%	8 102	92.2%	1 534	113.7%	40.0%
Interest earned - external investments	1 231	500	161	13.1%	222	18.0%	209	41.7%	114	22.8%	706	141.1%	388	135.5%	(70.6%)
Interest earned - outstanding debtors	1 978	2 393	542	27.4%	610	30.8%	670	28.0%	655	27.4%	2 477	103.5%	550	119.4%	19.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 632	403	79	4.8%	135	8.3%	109	27.0%	191	47.2%	513	127.3%	98	70.2%	95.1%
Licences and permits	1 669	1 607	462	27.7%	382	22.9%	454	28.2%	372	23.2%	1 671	104.0%	423	96.6%	(12.1%)
Agency services	3 497	3 450	933	26.7%	903	25.8%	966	28.0%	882	25.6%	3 684	106.8%	865	98.4%	2.0%
Transfers recognised - operational	64 572	69 463	23 378	36.2%	13 749	21.3%	17 895	25.8%	10 181	14.7%	65 203	93.9%	4 288	100.5%	137.5%
Other own revenue	9 338	8 279	3 072	32.9%	2 111	22.6%	2 007	24.2%	4 856	58.7%	12 046	145.5%	2 357	79.4%	106.0%
Gains on disposal of PPE	15 200	27 010	15	.1%	12 354	81.3%	486	1.8%	2 144	7.9%	14 999	55.5%	1 217	74.8%	76.2%
Operating Expenditure	616 164	599 171	136 324	22.1%	134 270	21.8%	154 015	25.7%	138 776	23.2%	563 385	94.0%	104 639	73.7%	32.6%
Employee related costs	211 757	206 160	47 539	22.4%	55 856	26.4%	45 485	22.1%	45 240	21.9%	194 120	94.2%	48 387	97.8%	(6.5%)
Remuneration of councillors	7 981	7 981	1 747	21.9%	1 784	22.4%	1 784	22.4%	2 168	27.2%	7 483	93.8%	1 780	92.0%	21.8%
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	110 734	110 734	18 452	16.7%	18 452	16.7%	46 131	41.7%	27 683	25.0%	110 719	100.0%	-	-	(100.0%)
Finance charges	16 658	15 284	728	4.4%	4 294	25.8%	3 719	24.3%	732	4.8%	9 473	62.0%	3 152	77.3%	(76.8%)
Bulk purchases	150 167	150 167	49 607	33.0%	30 917	20.6%	34 005	22.6%	34 264	22.8%	148 793	99.1%	29 871	88.8%	14.7%
Other Materials	-	17 345	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 773	14 097	1 513	10.2%	1 826	12.4%	2 100	14.9%	1 910	13.6%	7 350	52.1%	2 570	63.1%	(25.7%)
Transfers and grants	25 117	20 087	5 102	20.3%	4 705	18.7%	6 182	30.8%	10 452	52.0%	26 441	131.6%	6 042	100.5%	73.0%
Other expenditure	76 977	55 317	11 637	15.1%	16 436	21.4%	14 607	26.4%	16 327	29.5%	59 006	106.7%	12 837	82.5%	27.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 994)	(87 622)	2 204		(837)		(19 394)		(16 186)		(34 212)		(3 267)		
Transfers recognised - capital	22 508	39 477	1 596	7.1%	11 187	49.7%	10 609	26.9%	8 516	21.6%	31 908	80.8%	17 197	67.5%	(50.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(96 485)	(48 145)	3 800		10 351		(8 785)		(7 670)		(2 304)		13 929		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(96 485)	(48 145)	3 800		10 351		(8 785)		(7 670)		(2 304)		13 929		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(96 485)	(48 145)	3 800		10 351		(8 785)		(7 670)		(2 304)		13 929		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(96 485)	(48 145)	3 800		10 351		(8 785)		(7 670)		(2 304)		13 929		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	43 679	69 732	9 881	22.6%	12 213	28.0%	16 055	23.0%	10 252	14.7%	48 401	69.4%	20 418	55.6%	(49.8%)
National Government	21 882	24 685	5 218	23.8%	5 558	25.4%	11 155	45.2%	4 855	19.7%	26 786	108.5%	8 005	68.0%	(39.3%)
Provincial Government	626	14 758	2 160	344.9%	498	79.5%	2 664	18.1%	406	2.8%	5 728	38.8%	3 811	53.3%	(89.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	34	8	-	-	-	-	-	-	-	8	23.2%	21	54.7%	(100.0%)
Transfers recognised - capital	22 508	39 477	7 386	32.8%	6 055	26.9%	13 819	35.0%	5 261	13.3%	32 522	82.4%	11 837	65.9%	(55.6%)
Borrowing	20 171	-	2 452	12.2%	5 919	29.3%	-	-	-	-	8 372	-	8 442	45.1%	(100.0%)
Internally generated funds	1 000	30 255	43	4.3%	238	23.8%	2 236	7.4%	4 990	16.5%	7 507	24.8%	140	57.1%	3 471.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 679	69 732	9 881	22.6%	12 213	28.0%	16 055	23.0%	10 252	14.7%	48 401	69.4%	20 418	55.6%	(49.8%)
Governance and Administration	1 000	966	43	4.3%	230	23.0%	514	53.2%	256	26.5%	1 044	108.1%	117	82.5%	119.3%
Executive & Council	1 000	224	10	1.0%	1	.1%	-	-	-	-	11	5.1%	3	50.5%	(100.0%)
Budget & Treasury Office	-	47	26	-	21	-	-	-	40	85.1%	87	185.1%	-	59.8%	(100.0%)
Corporate Services	-	695	7	-	208	-	514	74.0%	216	31.2%	946	136.1%	114	92.9%	90.3%
Community and Public Safety	9 451	4 654	1 156	12.2%	656	6.9%	2 095	45.0%	144	3.1%	4 052	87.1%	2 405	51.6%	(94.0%)
Community & Social Services	-	542	7	-	-	-	3	.5%	29	5.4%	39	7.3%	1	1.2%	2 139.5%
Sport And Recreation	9 451	4 048	1 149	12.2%	655	6.9%	2 090	51.6%	115	2.8%	4 009	99.1%	2 384	53.5%	(95.2%)
Public Safety	-	63	-	-	2	-	2	2.5%	-	-	3	5.1%	20	15.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 207	11 799	1 689	27.2%	3 537	57.0%	2 043	17.3%	(974)	(8.3%)	6 295	53.4%	9 228	56.9%	(110.5%)
Planning and Development	-	498	-	-	-	-	104	21.0%	100	20.0%	204	41.0%	-	3.9%	(100.0%)
Road Transport	6 207	11 301	1 689	27.2%	3 537	57.0%	1 939	17.2%	(1 073)	(9.5%)	6 091	53.9%	9 228	57.5%	(111.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 021	52 314	6 992	25.9%	7 789	28.8%	11 403	21.8%	10 825	20.7%	37 010	70.7%	8 668	52.6%	24.9%
Electricity	5 429	8 975	1 154	21.3%	1 490	27.5%	1 281	14.3%	3 221	35.9%	7 147	79.6%	3 131	38.4%	2.9%
Water	15 802	35 169	4 231	26.8%	4 412	27.9%	8 140	23.1%	5 854	16.6%	22 637	64.4%	3 896	61.8%	50.3%
Waste Water Management	5 790	8 141	1 607	27.8%	1 887	32.6%	1 955	24.0%	1 749	21.5%	7 199	88.4%	1 642	61.0%	6.6%
Waste Management	-	29	-	-	-	-	27	93.7%	-	-	27	93.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	507 229	525 192	120 893	23.8%	134 316	26.5%	138 213	26.3%	132 065	25.1%	525 488	100.1%	118 357	94.4%	11.6%
Property rates, penalties and collection charges	63 916	73 228	25 724	40.2%	15 507	24.3%	14 890	20.3%	13 638	18.6%	69 759	95.3%	11 794	80.7%	15.6%
Service charges	328 884	319 102	64 301	19.6%	82 540	25.1%	89 223	28.0%	89 955	28.2%	326 020	102.2%	79 088	102.8%	13.7%
Other revenue	24 141	21 031	5 100	21.1%	10 487	43.4%	4 844	23.0%	9 037	43.0%	29 468	140.1%	5 528	93.0%	63.5%
Government - operating	64 572	69 463	23 469	36.3%	13 763	21.3%	17 769	25.6%	10 150	14.6%	65 151	93.8%	3 776	99.7%	168.8%
Government - capital	22 508	39 477	1 596	7.1%	11 187	49.7%	10 609	26.9%	8 516	21.6%	31 908	80.8%	17 197	67.5%	(50.5%)
Interest	3 208	2 893	703	21.9%	831	25.9%	879	30.4%	769	26.6%	3 182	110.0%	974	126.4%	(21.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(486 152)	(454 790)	(115 085)	23.7%	(109 589)	22.5%	(133 549)	29.4%	(120 047)	26.4%	(478 269)	105.2%	(95 152)	94.4%	26.2%
Suppliers and employees	(444 377)	(419 419)	(109 256)	24.6%	(100 590)	22.6%	(123 647)	29.5%	(108 863)	26.0%	(442 355)	105.5%	(85 921)	94.7%	26.7%
Finance charges	(16 658)	(15 284)	(728)	4.4%	(4 294)	25.8%	(3 719)	24.3%	(732)	4.8%	(9 473)	62.0%	(3 188)	77.5%	(77.0%)
Transfers and grants	(25 117)	(20 087)	(5 102)	20.3%	(4 705)	18.7%	(6 182)	30.8%	(10 452)	52.0%	(26 441)	131.6%	(6 042)	100.4%	73.0%
Net Cash from/(used) Operating Activities	21 077	70 402	5 808	27.6%	24 727	117.3%	4 665	6.6%	12 018	17.1%	47 219	67.1%	23 205	94.1%	(48.2%)
Cash Flow from Investing Activities															
Receipts	15 206	27 685	(3 626)	(23.8%)	15 227	100.1%	482	1.7%	2 387	8.6%	14 471	52.3%	7 322	(.1%)	(67.4%)
Proceeds on disposal of PPE	15 200	27 010	15	.1%	12 354	81.3%	486	1.8%	2 144	7.9%	14 999	55.5%	1 217	74.8%	76.2%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6	6	(1)	(8.2%)	(511)	(8 162.1%)	(0)	(4.6%)	2	39.4%	(510)	(8 844.2%)	2	108.0%	39.7%
Decrease (increase) in non-current investments	-	669	(3 641)	-	3 385	-	(4)	(.6%)	241	36.1%	(19)	(2.8%)	6 103	337 752 200.0%	(96.0%)
Payments	(43 679)	(69 732)	(9 881)	22.6%	(12 213)	28.0%	(16 021)	23.0%	(10 344)	14.8%	(48 458)	69.5%	(23 013)	57.4%	(55.1%)
Capital assets	(43 679)	(69 732)	(9 881)	22.6%	(12 213)	28.0%	(16 021)	23.0%	(10 344)	14.8%	(48 458)	69.5%	(23 013)	57.4%	(55.1%)
Net Cash from/(used) Investing Activities	(28 473)	(42 047)	(13 508)	47.4%	3 015	(10.6%)	(15 538)	37.0%	(7 956)	18.9%	(33 988)	80.8%	(15 691)	59.2%	(49.3%)
Cash Flow from Financing Activities															
Receipts	23 171	2 388	1 136	4.9%	531	2.3%	283	11.9%	(454)	(19.0%)	1 495	62.6%	144	18.1%	(415.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 171	-	-	-	-	-	-	-	-	-	-	-	-	16.9%	-
Increase (decrease) in consumer deposits	3 000	2 388	1 136	37.9%	531	17.7%	283	11.9%	(454)	(19.0%)	1 495	62.6%	144	848.3%	(415.8%)
Payments	(14 775)	(23 681)	(4 226)	28.6%	(6 654)	45.0%	(4 266)	18.0%	(4 199)	17.7%	(19 345)	81.7%	(2 629)	141.4%	59.7%
Repayment of borrowing	(14 775)	(23 681)	(4 226)	28.6%	(6 654)	45.0%	(4 266)	18.0%	(4 199)	17.7%	(19 345)	81.7%	(2 629)	141.4%	59.7%
Net Cash from/(used) Financing Activities	8 396	(21 293)	(3 090)	(36.8%)	(6 124)	(72.9%)	(3 983)	18.7%	(4 653)	21.9%	(17 850)	83.8%	(2 485)	(3.8%)	87.2%
Net Increase/(Decrease) in cash held	1 000	7 061	(10 790)	(1 078.9%)	21 618	2 161.8%	(14 857)	(210.4%)	(591)	(8.4%)	(4 619)	(65.4%)	5 029	1 135.1%	(111.8%)
Cash/cash equivalents at the year begin:	2 006	(1 121)	(1 121)	(55.9%)	(11 911)	(593.9%)	9 707	(865.6%)	(5 150)	459.2%	(1 121)	100.0%	(13 015)	100.0%	(60.4%)
Cash/cash equivalents at the year end:	3 006	5 940	(11 911)	(396.3%)	9 707	323.0%	(5 150)	(86.7%)	(5 741)	(96.6%)	(5 741)	(96.6%)	(7 986)	(398.2%)	(28.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 959	25.0%	591	5.0%	409	3.5%	7 864	66.5%	11 823	22.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 232	87.6%	130	1.1%	66	.6%	1 253	10.7%	11 681	22.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 366	33.0%	169	4.1%	199	4.8%	2 406	58.1%	4 140	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 560	35.1%	426	9.6%	170	3.8%	2 290	51.5%	4 446	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 317	23.2%	509	9.0%	263	4.6%	3 577	63.1%	5 666	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 960	19.9%	1 607	10.8%	635	4.3%	9 643	65.0%	14 844	28.2%	-	-	-	-
Total By Income Source	20 393	38.8%	3 432	6.5%	1 742	3.3%	27 033	51.4%	52 600	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 896	78.9%	124	2.0%	55	.9%	1 133	18.3%	6 208	11.8%	-	-	-	-
Commercial	7 582	57.9%	198	1.5%	121	.9%	5 188	39.6%	13 088	24.9%	-	-	-	-
Households	7 243	26.9%	2 648	9.8%	1 370	5.1%	15 649	58.2%	26 909	51.2%	-	-	-	-
Other	673	10.5%	462	7.2%	197	3.1%	5 063	79.2%	6 394	12.2%	-	-	-	-
Total By Customer Group	20 393	38.8%	3 432	6.5%	1 742	3.3%	27 033	51.4%	52 600	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 397	25.0%	4 809	9.7%	10 339	20.8%	22 050	44.5%	49 595	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-
Total	12 397	25.0%	4 809	9.7%	10 339	20.8%	22 050	44.5%	49 595	100.0%

Contact Details

Municipal Manager	Mr Dalixolo Eric Ngxanga	054 338 7001
Financial Manager	Gaylene Schreiner	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	36 618	34 843	12 611	34.4%	9 655	26.4%	3 290	9.4%	2 980	8.6%	28 536	81.9%	5 487	120.4%	(45.7%)
Property rates	3 165	3 386	153	4.8%	121	3.8%	40	1.2%	81	2.4%	394	11.6%	0	110.4%	174 995.7%
Property rates - penalties and collection charges	166	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 089	4 064	817	20.0%	1 088	26.6%	918	22.6%	1 048	25.8%	3 871	95.3%	221	806.2%	373.4%
Service charges - sanitation revenue	1 679	1 757	466	27.8%	412	24.5%	310	17.6%	469	26.7%	1 657	94.3%	147	20.3%	218.4%
Service charges - refuse revenue	2 298	2 590	651	28.3%	644	28.0%	431	16.6%	641	24.7%	2 367	91.4%	206	21.5%	210.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	514	74	136	26.5%	136	26.4%	1 020	1 374.8%	137	184.2%	1 428	1 925.7%	94	37.9%	45.9%
Interest earned - external investments	41	60	17	42.1%	-	-	-	-	44	73.3%	61	102.0%	(15)	(4.8%)	(395.5%)
Interest earned - outstanding debtors	1 707	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14	14	12	87.0%	12	89.1%	11	77.3%	7	51.4%	43	304.7%	112	2 744.5%	(93.6%)
Licences and permits	-	361	6	-	5	-	3	.7%	3	.9%	17	4.7%	(323)	(10 937.6%)	(101.0%)
Agency services	930	-	378	40.7%	319	34.3%	195	-	291	-	1 183	-	699	408.6%	(58.4%)
Transfers recognised - operational	21 277	22 278	9 869	46.4%	4 273	20.1%	-	-	-	-	14 142	63.5%	4 225	20.1%	(100.0%)
Other own revenue	738	260	105	14.2%	2 644	358.3%	363	139.6%	260	100.1%	3 372	1 297.0%	122	(485.2%)	114.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	56 158	55 657	13 449	23.9%	8 265	14.7%	3 526	6.3%	6 504	11.7%	31 744	57.0%	6 311	77.3%	3.0%
Employee related costs	18 873	18 848	3 131	16.6%	4 525	24.0%	2 326	12.3%	3 642	19.3%	13 625	72.3%	2 698	25.2%	35.0%
Remuneration of councillors	2 037	2 117	387	19.0%	482	23.7%	247	11.7%	469	22.1%	1 585	74.9%	428	26.5%	9.4%
Debt impairment	4 926	4 926	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 282	10 282	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	581	650	160	27.5%	-	-	-	-	-	-	160	24.6%	208	11.8%	(100.0%)
Bulk purchases	899	960	278	31.0%	329	36.6%	-	-	239	24.9%	847	88.2%	55	21.7%	339.2%
Other Materials	3 063	1 976	55	1.8%	38	1.3%	57	2.9%	328	16.6%	478	24.2%	38	12.5%	756.1%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 905	1 905	-	-	-	-	-	-	-	-	-	-	(39)	1 441.8%	(100.0%)
Other expenditure	13 592	13 993	9 438	69.4%	2 891	21.3%	896	6.4%	1 825	13.0%	15 050	107.6%	2 924	41.2%	(37.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 540)	(20 814)	(839)		1 390		(236)		(3 523)		(3 208)		(824)		
Transfers recognised - capital	19 562	19 938	4 234	21.6%	3 300	16.9%	-	-	-	-	7 534	37.8%	5 458	40.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22	(876)	3 395		4 690		(236)		(3 523)		4 326		4 634		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22	(876)	3 395		4 690		(236)		(3 523)		4 326		4 634		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22	(876)	3 395		4 690		(236)		(3 523)		4 326		4 634		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22	(876)	3 395		4 690		(236)		(3 523)		4 326		4 634		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	19 560	19 938	5 165	26.4%	4 071	20.8%	886	4.4%	3 474	17.4%	13 596	68.2%	1 752	81.2%	98.3%
National Government	-	19 938	4 992	-	2 936	-	886	4.4%	1 721	8.6%	10 535	52.8%	1 752	90.1%	(1.8%)
Provincial Government	-	-	-	-	1 135	-	-	-	1 754	-	2 888	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	19 560	-	173	.9%	-	-	-	-	-	-	173	-	-	-	-
Transfers recognised - capital	19 560	19 938	5 165	26.4%	4 071	20.8%	886	4.4%	3 474	17.4%	13 596	68.2%	1 752	81.2%	98.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 560	19 938	5 165	26.4%	4 071	20.8%	886	4.4%	1 721	8.6%	11 843	59.4%	1 752	81.2%	(1.8%)
Governance and Administration	-	-	-	-	-	-	886	-	578	-	1 464	-	1 752	-	(67.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	578	-	578	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	886	-	-	-	886	-	1 752	-	(100.0%)
Community and Public Safety	-	6 760	173	-	-	-	-	-	-	-	173	2.6%	-	-	-
Community & Social Services	-	6 760	173	-	-	-	-	-	-	-	173	2.6%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 318	-	3 270	51.8%	1 612	25.5%	-	-	-	-	4 882	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 318	-	3 270	51.8%	1 612	25.5%	-	-	-	-	4 882	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 242	13 178	1 722	14.1%	2 458	20.1%	-	-	1 142	8.7%	5 323	40.4%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	7 726	10 834	1 334	17.3%	2 291	29.7%	-	-	1 142	10.5%	4 767	44.0%	-	-	(100.0%)
Waste Water Management	4 516	2 344	388	8.6%	168	3.7%	-	-	-	-	556	23.7%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	45 750	45 750	17 146	37.5%	12 955	28.3%	17 767	38.8%	3 797	8.3%	51 665	112.9%	13 049	133.2%	(70.9%)
Property rates, penalties and collection charges	548	3 165	492	89.7%	121	22.0%	121	3.8%	121	3.8%	854	27.0%	127	35.6%	(5.2%)
Service charges	1 033	-	1 934	187.2%	2 144	207.5%	2 389	-	2 158	-	8 625	-	1 926	110.1%	12.0%
Other revenue	1 584	-	599	37.8%	3 117	196.9%	916	-	1 474	-	6 107	-	1 297	462.5%	13.6%
Government - operating	21 277	21 277	9 869	46.4%	4 273	20.1%	5 166	24.3%	-	-	19 308	90.7%	4 225	105.0%	(100.0%)
Government - capital	19 560	19 560	4 234	21.6%	3 300	16.9%	9 158	46.8%	-	-	16 692	85.3%	5 458	189.9%	(100.0%)
Interest	1 748	1 748	17	1.0%	-	-	17	1.0%	44	2.5%	78	4.5%	15	1.2%	195.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 007)	(29 010)	(13 454)	46.4%	(8 146)	28.1%	(6 194)	21.4%	(6 510)	22.4%	(34 304)	118.2%	(26 866)	176.8%	(75.8%)
Suppliers and employees	(31 493)	(31 493)	(13 454)	42.7%	(8 146)	25.9%	(6 194)	19.7%	(6 510)	20.7%	(34 304)	108.9%	(26 365)	176.3%	(75.3%)
Finance charges	581	578	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 905	1 905	-	-	-	-	-	-	-	-	-	-	(501)	-	(100.0%)
Net Cash from/(used) Operating Activities	16 743	16 740	3 691	22.0%	4 809	28.7%	11 574	69.1%	(2 713)	(16.2%)	17 360	103.7%	(13 817)	54.4%	(80.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 560)	(19 938)	-	-	-	-	-	-	-	-	-	-	(1 752)	140.6%	(100.0%)
Capital assets	(19 560)	(19 938)	-	-	-	-	-	-	-	-	-	-	(1 752)	140.6%	(100.0%)
Net Cash from/(used) Investing Activities	(19 560)	(19 938)	-	-	-	-	-	-	-	-	-	-	(1 752)	144.5%	(100.0%)
Cash Flow from Financing Activities															
Receipts	7	7	-	-	-	-	-	-	-	-	-	-	-	48.1%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	7	-	-	-	-	-	-	-	-	-	-	-	48.1%	-
Payments	(553)	(553)	(182)	33.0%	-	-	-	-	-	-	(182)	33.0%	(183)	35.2%	(100.0%)
Repayment of borrowing	(553)	(553)	(182)	33.0%	-	-	-	-	-	-	(182)	33.0%	(183)	35.2%	(100.0%)
Net Cash from/(used) Financing Activities	(546)	(546)	(182)	33.4%	-	-	-	-	-	-	(182)	33.4%	(183)	35.1%	(100.0%)
Net Increase/(Decrease) in cash held	(3 363)	(3 744)	3 509	(104.3%)	4 809	(143.0%)	11 574	(309.1%)	(2 713)	72.5%	17 178	(458.8%)	(15 753)	(1 963.8%)	(82.8%)
Cash/cash equivalents at the year begin:	4 460	4 465	3 139	70.4%	6 648	149.1%	11 457	256.6%	23 031	515.8%	3 139	70.3%	3 754	-	513.4%
Cash/cash equivalents at the year end:	1 097	721	6 648	606.0%	11 457	1 044.4%	23 031	3 195.4%	20 317	2 818.9%	20 317	2 818.9%	(11 999)	(236.4%)	(269.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	413	2.5%	222	1.4%	341	2.1%	15 403	94.0%	16 378	33.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	525	6.5%	30	.4%	31	.4%	7 531	92.8%	8 118	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	179	2.3%	153	2.0%	153	2.0%	7 227	93.7%	7 713	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	243	2.2%	229	2.1%	229	2.1%	10 421	93.7%	11 121	22.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	.9%	47	.8%	47	.8%	5 449	97.4%	5 592	11.4%	-	-	-	-
Total By Income Source	1 409	2.9%	681	1.4%	801	1.6%	46 031	94.1%	48 922	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	98	5.6%	28	1.6%	47	2.7%	1 573	90.1%	1 746	3.6%	-	-	-	-
Commercial	187	10.8%	34	1.9%	71	4.1%	1 438	83.1%	1 730	3.5%	-	-	-	-
Households	1 022	2.4%	612	1.4%	674	1.6%	40 466	94.6%	42 775	87.4%	-	-	-	-
Other	102	3.8%	8	.3%	8	.3%	2 554	95.6%	2 672	5.5%	-	-	-	-
Total By Customer Group	1 409	2.9%	681	1.4%	801	1.6%	46 031	94.1%	48 922	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	81	45.9%	80	45.4%	15	8.7%	-	-	176	3.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	134	25.9%	50	9.8%	29	5.6%	303	58.7%	517	8.7%
Auditor-General	37	.7%	35	.7%	48	.9%	4 949	97.6%	5 068	84.9%
Other	31	15.0%	83	40.0%	48	23.2%	45	21.7%	208	3.5%
Total	283	4.7%	249	4.2%	140	2.3%	5 297	88.8%	5 969	100.0%

Contact Details

Municipal Manager	Teresa Scheepers	054 833 9500
Financial Manager	Mr D Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	185 391	188 391	40 615	21.9%	29 756	16.1%	16 730	8.9%	21 152	11.2%	108 254	57.5%	17 632	67.9%	20.0%
Property rates	21 447	23 447	2 419	11.3%	1 899	8.9%	1 282	5.5%	1 902	8.1%	7 501	32.0%	1 111	27.7%	71.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 295	45 295	11 464	27.1%	8 202	19.4%	7 380	16.3%	5 890	13.0%	32 936	72.7%	7 790	91.9%	(24.4%)
Service charges - water revenue	32 315	32 315	4 262	13.2%	4 555	14.1%	3 741	11.6%	3 044	9.4%	15 601	48.3%	4 285	117.2%	(29.0%)
Service charges - sanitation revenue	7 000	7 000	3 329	47.6%	3 059	43.7%	1 918	27.4%	2 327	33.2%	10 633	151.9%	2 255	147.7%	3.2%
Service charges - refuse revenue	5 917	6 117	3 542	59.9%	2 186	36.9%	1 465	24.0%	1 050	17.2%	8 243	134.8%	1 969	192.3%	(46.7%)
Service charges - other	-	2	-	-	-	-	-	-	-	-	-	-	55	-	(100.0%)
Rental of facilities and equipment	304	209	58	19.0%	81	26.5%	59	28.5%	58	27.6%	256	122.3%	-	47.0%	(100.0%)
Interest earned - external investments	265	265	85	32.1%	29	10.8%	52	19.5%	50	19.0%	216	81.4%	23	43.9%	116.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	290	290	17	5.9%	0	-	27	9.2%	5	1.7%	49	16.8%	21	22.5%	(75.4%)
Licences and permits	385	335	98	25.5%	123	31.9%	84	24.9%	167	49.8%	472	140.7%	1	26.1%	18 109.0%
Agency services	650	-	224	34.4%	-	-	-	-	-	-	224	-	-	1 046.9%	-
Transfers recognised - operational	32 303	5 243	12 574	38.9%	8 787	27.2%	-	-	0	-	21 362	407.4%	-	40.7%	(100.0%)
Other own revenue	12 220	37 873	652	5.3%	837	6.8%	723	1.9%	6 659	17.6%	8 870	23.4%	123	51.8%	5 328.6%
Gains on disposal of PPE	30 000	30 000	1 891	6.3%	-	-	-	-	-	-	1 891	6.3%	-	41.7%	-
Operating Expenditure	193 428	207 650	43 304	22.4%	32 537	16.8%	17 471	8.4%	51 864	25.0%	145 176	69.9%	14 216	43.9%	264.8%
Employee related costs	57 707	59 521	12 913	22.4%	13 685	23.7%	9 437	15.9%	13 193	22.2%	49 228	82.7%	8 751	99.3%	50.8%
Remuneration of councillors	2 892	2 992	218	7.5%	462	16.0%	223	7.4%	699	23.4%	1 602	53.5%	-	42.0%	(100.0%)
Debt impairment	18 792	-	698	3.7%	-	-	-	-	-	-	698	-	-	-	-
Depreciation and asset impairment	30 125	27 038	7 531	25.0%	-	-	-	-	-	-	7 531	27.9%	-	-	-
Finance charges	388	-	-	-	288	74.3%	87	-	359	-	734	-	256	59.6%	40.3%
Bulk purchases	32 800	-	11 617	35.4%	12 064	36.8%	4 144	-	28 529	-	56 354	-	15	18.8%	187 072.0%
Other Materials	-	7 906	199	-	242	-	-	-	499	6.3%	940	11.9%	-	-	(100.0%)
Contracted services	-	-	2 124	-	254	-	25	-	81	-	2 484	-	447	-	(81.9%)
Transfers and grants	-	-	2 850	-	2 681	-	679	-	2 202	-	8 412	-	1 691	-	30.2%
Other expenditure	50 724	107 239	5 154	10.2%	2 374	4.7%	2 875	2.7%	6 304	5.9%	16 707	15.6%	3 056	13.7%	106.3%
Loss on disposal of PPE	-	2 954	-	-	486	-	-	-	-	-	486	16.4%	-	-	-
Surplus/(Deficit)	(8 037)	(19 259)	(2 689)		(2 780)		(741)		(30 712)		(36 922)		3 417		
Transfers recognised - capital	-	-	4 761	-	-	-	-	-	-	-	4 761	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 037)	(19 259)	2 072		(2 780)		(741)		(30 712)		(32 161)		3 417		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 037)	(19 259)	2 072		(2 780)		(741)		(30 712)		(32 161)		3 417		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 037)	(19 259)	2 072		(2 780)		(741)		(30 712)		(32 161)		3 417		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 037)	(19 259)	2 072		(2 780)		(741)		(30 712)		(32 161)		3 417		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	36 444	35 183	2 381	6.5%	2 341	6.4%	4 843	13.8%	4 805	13.7%	14 370	40.8%	1 121	55.9%	328.8%
National Government	14 760	14 913	1 896	12.8%	2 341	15.9%	4 843	32.5%	4 805	32.2%	13 885	93.1%	7	30.1%	72 485.5%
Provincial Government	-	-	366	-	-	-	-	-	-	-	366	-	543	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 760	14 913	2 262	15.3%	2 341	15.9%	4 843	32.5%	4 805	32.2%	14 251	95.6%	550	47.2%	773.9%
Borrowing	13 400	15 735	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 284	4 535	119	1.4%	-	-	-	-	-	-	119	2.6%	351	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	220	-	(100.0%)
Capital Expenditure Standard Classification	36 444	35 183	2 381	6.5%	2 341	6.4%	4 843	13.8%	4 805	13.7%	14 370	40.8%	1 121	55.9%	328.8%
Governance and Administration	6 408	5 422	9	.1%	-	-	-	-	-	-	9	.2%	17	.2%	(100.0%)
Executive & Council	4 841	4 551	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	672	520	9	1.3%	-	-	-	-	-	-	9	1.7%	17	.2%	(100.0%)
Corporate Services	895	351	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 565	625	367	23.5%	-	-	-	-	-	-	367	58.7%	3	528.6%	(100.0%)
Community & Social Services	415	625	1	.3%	-	-	-	-	-	-	1	.2%	2	39.8%	(100.0%)
Sport And Recreation	260	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Public Safety	890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	366	-	-	-	-	-	-	-	366	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 750	14 750	373	2.1%	2 341	13.2%	4 843	32.8%	4 805	32.6%	12 362	83.8%	763	42.8%	529.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 750	14 750	373	2.1%	2 341	13.2%	4 843	32.8%	4 805	32.6%	12 362	83.8%	763	38.5%	529.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 885	13 980	1 632	16.5%	-	-	-	-	-	-	1 632	11.7%	338	340.2%	(100.0%)
Electricity	125	-	103	82.1%	-	-	-	-	-	-	103	-	15	-	(100.0%)
Water	9 130	13 900	-	-	-	-	-	-	-	-	-	-	318	108.6%	(100.0%)
Waste Water Management	-	-	1 529	-	-	-	-	-	-	-	1 529	-	5	-	(100.0%)
Waste Management	630	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	836	406	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	126 431	132 140	35 041	27.7%	24 648	19.5%	27 984	21.2%	15 180	11.5%	102 853	77.8%	-	79.3%	(100.0%)
Property rates, penalties and collection charges	21 055	31 288	955	4.5%	5 773	27.4%	1 764	5.6%	1 547	4.9%	10 039	32.1%	-	27.9%	(100.0%)
Service charges	60 676	56 152	12 673	20.9%	16 483	27.2%	17 243	30.7%	12 646	22.5%	59 045	105.2%	-	87.5%	(100.0%)
Other revenue	-	-	6 978	-	424	-	1 594	-	987	-	9 982	-	-	-	(100.0%)
Government - operating	29 740	29 740	14 374	48.3%	1 928	6.5%	7 331	24.7%	-	-	23 634	79.5%	-	83.0%	-
Government - capital	14 700	14 700	-	-	-	-	-	-	-	-	-	-	-	58.1%	-
Interest	260	260	62	23.8%	39	15.0%	52	19.9%	-	-	153	58.7%	-	54.8%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 183)	(133 183)	(74 101)	55.6%	(47 458)	35.6%	(24 215)	18.2%	(57 416)	43.1%	(203 191)	152.6%	-	67.3%	(100.0%)
Suppliers and employees	(132 800)	(132 800)	(68 353)	51.5%	(46 499)	35.0%	(23 712)	17.9%	(56 172)	42.3%	(194 736)	146.6%	-	66.2%	(100.0%)
Finance charges	(383)	(383)	(365)	95.3%	(558)	145.8%	(107)	27.9%	(213)	55.6%	(1 243)	324.6%	-	70.8%	(100.0%)
Transfers and grants	-	-	(5 383)	-	(401)	-	(396)	-	(1 032)	-	(7 212)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(6 752)	(1 043)	(39 060)	578.5%	(22 811)	337.8%	3 769	(361.3%)	(42 236)	4 049.5%	(100 338)	9 620.2%	-	(55.1%)	(100.0%)
Cash Flow from Investing Activities															
Receipts	31 750	31 750	30 551	96.2%	-	-	-	-	-	-	30 551	96.2%	-	92.1%	-
Proceeds on disposal of PPE	29 000	29 000	17 551	60.5%	-	-	-	-	-	-	17 551	60.5%	-	95.1%	-
Decrease in non-current debtors	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	450	450	-	-	-	-	-	-	-	-	-	-	-	(263.4%)	-
Decrease (increase) in non-current investments	-	-	13 000	-	-	-	-	-	-	-	13 000	-	-	-	-
Payments	(31 700)	(31 700)	(608)	1.9%	(123)	.4%	(4 838)	15.3%	(6 725)	21.2%	(12 294)	38.8%	-	128.5%	(100.0%)
Capital assets	(31 700)	(31 700)	(608)	1.9%	(123)	.4%	(4 838)	15.3%	(6 725)	21.2%	(12 294)	38.8%	-	128.5%	(100.0%)
Net Cash from/(used) Investing Activities	50	50	29 942	59 884.9%	(123)	(245.3%)	(4 838)	(9 675.1%)	(6 725)	(13 448.2%)	18 256	36 506.9%	-	65.8%	(100.0%)
Cash Flow from Financing Activities															
Receipts	8 525	8 525	10	.1%	(2 347)	(27.5%)	26	.3%	12	.1%	(2 299)	(27.0%)	-	.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 400	8 400	-	-	(712)	(8.5%)	-	-	-	-	(712)	(8.5%)	-	-	-
Increase (decrease) in consumer deposits	125	125	10	8.4%	(1 635)	(1 307.7%)	26	20.4%	12	9.3%	(1 587)	(1 269.6%)	-	22.5%	(100.0%)
Payments	(383)	(383)	-	-	(898)	234.5%	-	-	(335)	87.5%	(1 233)	322.0%	-	329.7%	(100.0%)
Repayment of borrowing	(383)	(383)	-	-	(898)	234.5%	-	-	(335)	87.5%	(1 233)	322.0%	-	329.7%	(100.0%)
Net Cash from/(used) Financing Activities	8 142	8 142	10	.1%	(3 245)	(39.9%)	26	.3%	(323)	(4.0%)	(3 532)	(43.4%)	-	(53.0%)	(100.0%)
Net Increase/(Decrease) in cash held	1 440	7 149	(9 107)	(632.4%)	(26 178)	(1 817.9%)	(1 044)	(14.6%)	(49 285)	(689.4%)	(85 614)	(1 197.6%)	-	309.6%	(100.0%)
Cash/cash equivalents at the year begin:	409	409	16 396	4 008.8%	7 289	1 782.2%	(18 889)	(4 618.3%)	(19 933)	(4 873.6%)	16 396	4 008.8%	39 445	227.2%	(150.5%)
Cash/cash equivalents at the year end:	1 849	7 558	7 289	394.2%	(18 889)	(1 021.6%)	(19 933)	(263.7%)	(69 218)	(915.8%)	(69 218)	(915.8%)	39 445	243.8%	(275.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 319	2.6%	902	1.8%	1 080	2.1%	47 884	93.6%	51 185	39.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	402	4.1%	212	2.2%	390	4.0%	8 695	89.6%	9 699	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	805	4.7%	377	2.2%	345	2.0%	15 452	91.0%	16 979	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	801	2.5%	629	2.0%	577	1.8%	29 744	93.7%	31 751	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	475	2.6%	426	2.3%	369	2.0%	16 960	93.0%	18 229	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	39	1.1%	38	1.1%	43	1.2%	3 329	96.5%	3 450	2.6%	-	-	-	-
Total By Income Source	3 842	2.9%	2 584	2.0%	2 803	2.1%	122 064	93.0%	131 292	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	398	2.5%	280	1.7%	317	2.0%	15 017	93.8%	16 011	12.2%	-	-	-	-
Commercial	779	4.5%	439	2.5%	534	3.1%	15 598	89.9%	17 350	13.2%	-	-	-	-
Households	2 652	2.7%	1 856	1.9%	1 938	2.0%	91 221	93.4%	97 666	74.4%	-	-	-	-
Other	13	5.0%	9	3.4%	13	5.0%	229	86.6%	264	.2%	-	-	-	-
Total By Customer Group	3 842	2.9%	2 584	2.0%	2 803	2.1%	122 064	93.0%	131 292	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 461	16.1%	2 367	15.5%	-	-	10 427	68.4%	15 254	50.7%
Bulk Water	1 193	9.6%	1 690	13.5%	1 173	9.4%	8 424	67.5%	12 480	41.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	6	.6%	10	.9%	-	-	1 009	98.5%	1 025	3.4%
Other	524	38.8%	410	30.3%	417	30.9%	-	-	1 352	4.5%
Total	4 184	13.9%	4 477	14.9%	1 590	5.3%	19 860	66.0%	30 111	100.0%

Contact Details

Municipal Manager	Mr G Lategan (Acting)	053 313 7300
Financial Manager	Mr Cassius Nkadimang (Acting)	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	74 111	74 412	24 088	32.5%	11 084	15.0%	3 002	4.0%	8 662	11.6%	46 836	62.9%	13 387	96.8%	(35.3%)
Property rates	9 550	9 550	802	8.4%	-	-	-	-	-	-	802	8.4%	7	100.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	17 927	17 927	3 969	22.1%	2 196	12.3%	1 363	7.6%	3 908	21.8%	11 437	63.8%	3 493	88.0%	11.9%
Service charges - water revenue	7 842	7 842	1 749	22.3%	1 294	16.5%	690	8.8%	1 653	21.1%	5 386	68.7%	1 706	94.9%	(3.1%)
Service charges - sanitation revenue	4 054	4 054	1 035	25.5%	685	16.9%	338	8.3%	1 051	25.9%	3 109	76.7%	969	100.2%	8.4%
Service charges - refuse revenue	5 964	5 964	1 452	24.3%	971	16.3%	487	8.2%	1 463	24.5%	4 373	73.3%	1 369	100.0%	6.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	259	259	135	52.2%	(83)	(31.9%)	13	4.8%	39	15.2%	105	40.4%	123	1 215.0%	(68.1%)
Interest earned - external investments	27	226	-	-	-	-	-	-	-	-	-	-	-	23.5%	-
Interest earned - outstanding debtors	-	101	22	-	11	-	10	10.0%	28	28.1%	71	70.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12	12	3	23.5%	2	17.5%	0	.2%	1	10.9%	6	52.1%	9	222.7%	(86.1%)
Licences and permits	405	405	(313)	(77.2%)	(698)	(172.2%)	(9)	(2.3%)	8	1.9%	(1 012)	(249.8%)	502	227.6%	(98.4%)
Agency services	414	414	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	20 836	20 836	14 996	72.0%	6 553	31.4%	-	-	183	.9%	21 731	104.3%	4 924	127.2%	(96.3%)
Other own revenue	6 822	6 822	239	3.5%	153	2.2%	110	1.6%	327	4.8%	829	12.2%	285	12.9%	14.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	74 111	74 111	21 215	28.6%	11 924	16.1%	4 334	5.8%	12 348	16.7%	49 821	67.2%	20 110	82.4%	(38.6%)
Employee related costs	19 681	19 681	4 346	22.1%	3 783	19.2%	1 409	7.2%	4 477	22.7%	14 015	71.2%	1 092	77.3%	309.9%
Remuneration of councillors	2 639	2 639	509	19.3%	337	12.8%	164	6.2%	581	22.0%	1 591	60.3%	168	83.4%	246.4%
Debt impairment	5 600	5 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 909	5 228	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	584	584	120	20.6%	12	2.0%	10	1.8%	26	4.4%	168	28.8%	109	75.0%	(76.2%)
Bulk purchases	14 868	14 868	3 639	24.5%	1 951	13.1%	1 365	9.2%	3 213	21.6%	10 167	68.4%	711	72.1%	352.0%
Other Materials	3 669	3 669	481	13.1%	242	6.6%	267	7.3%	251	6.9%	1 241	33.8%	(133)	40.2%	(288.8%)
Contracted services	4 307	4 307	3 120	72.4%	2 155	50.0%	230	5.4%	705	16.4%	6 210	144.2%	193	93.0%	266.1%
Transfers and grants	7 311	7 311	7 551	103.3%	2 626	35.9%	492	6.7%	2 046	28.0%	12 715	173.9%	5 446	221.6%	(62.4%)
Other expenditure	9 543	10 224	1 450	15.2%	819	8.6%	395	3.9%	1 049	10.3%	3 713	36.3%	12 524	125.4%	(91.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit)	0	301	2 873		(840)		(1 332)		(3 687)		(2 985)		(6 722)		
Transfers recognised - capital	7 843	7 843	7 884	100.5%	300	3.8%	1 274	16.2%	442	5.6%	9 900	126.2%	(583)	-	(175.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 843	8 144	10 758		(540)		(58)		(3 245)		6 916		(7 305)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 843	8 144	10 758		(540)		(58)		(3 245)		6 916		(7 305)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 843	8 144	10 758		(540)		(58)		(3 245)		6 916		(7 305)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 843	8 144	10 758		(540)		(58)		(3 245)		6 916		(7 305)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	8 275	8 275	6 142	74.2%	3 217	38.9%	438	5.3%	456	5.5%	10 253	123.9%	4 984	49.7%	(90.9%)
National Government	7 843	7 843	3 117	39.7%	2 788	35.6%	438	5.6%	456	5.8%	6 798	86.7%	4 338	117.6%	(89.5%)
Provincial Government	-	-	3 026	-	428	-	-	-	-	-	3 454	-	292	10.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 843	7 843	6 142	78.3%	3 216	41.0%	438	5.6%	456	5.8%	10 252	130.7%	4 630	85.0%	(90.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	432	432	-	-	1	.2%	-	-	-	-	1	.2%	354	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 275	8 275	6 142	74.2%	3 217	38.9%	438	5.3%	456	5.5%	10 253	123.9%	4 984	49.7%	(90.9%)
Governance and Administration	212	212	-	-	1	.5%	-	-	-	-	1	.5%	1 357	-	(100.0%)
Executive & Council	132	132	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	20	20	-	-	1	4.8%	-	-	-	-	1	4.8%	-	-	-
Corporate Services	60	60	-	-	-	-	-	-	-	-	-	-	1 357	-	(100.0%)
Community and Public Safety	220	220	-	-	-	-	-	-	-	-	-	-	511	135.9%	(100.0%)
Community & Social Services	220	220	-	-	-	-	-	-	-	-	-	-	301	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	210	5.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 500	5 500	6 142	111.7%	3 216	58.5%	438	8.0%	456	8.3%	10 252	186.4%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 500	5 500	6 142	111.7%	3 216	58.5%	438	8.0%	456	8.3%	10 252	186.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 343	2 343	-	-	-	-	-	-	-	-	-	-	3 116	20.7%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	99	2.0%	(100.0%)
Water	1 800	1 800	-	-	-	-	-	-	-	-	-	-	3 017	47.0%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	543	543	-	-	-	-	-	-	-	-	-	-	-	.8%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	71 847	71 847	28 037	39.0%	13 523	18.8%	14 602	20.3%	10 107	14.1%	66 269	92.2%	10 616	127.7%	(4.8%)
Property rates, penalties and collection charges	4 351	4 351	1 317	30.3%	1 668	38.3%	1 586	36.5%	1 631	37.5%	6 202	142.6%	1 114	200.6%	46.3%
Service charges	23 720	23 720	5 257	22.2%	5 135	21.7%	8 625	36.4%	9 498	40.0%	28 515	120.2%	8 350	92.7%	13.7%
Other revenue	15 079	15 079	3 343	22.2%	5 296	35.1%	(565)	(3.7%)	(1 039)	(6.9%)	7 034	46.7%	665	294.4%	(256.3%)
Government - operating	20 828	20 828	12 599	60.5%	1 112	5.3%	4 647	22.3%	-	-	18 357	88.1%	178	99.1%	(100.0%)
Government - capital	7 843	7 843	5 500	70.1%	300	3.8%	300	3.8%	-	-	6 100	77.8%	300	-	(100.0%)
Interest	27	27	21	78.5%	11	42.4%	10	36.9%	17	64.4%	60	222.2%	8	105.7%	116.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 475)	(58 475)	(26 260)	44.9%	(17 716)	30.3%	(12 281)	21.0%	(9 645)	16.5%	(65 902)	112.7%	(12 823)	72.2%	(24.8%)
Suppliers and employees	(50 580)	(50 580)	(22 523)	44.5%	(14 082)	27.8%	(11 332)	22.4%	(9 063)	17.9%	(56 999)	112.7%	(8 251)	50.2%	9.8%
Finance charges	(584)	(584)	(120)	20.6%	(34)	5.7%	(29)	5.0%	(18)	3.0%	(201)	34.4%	(216)	39.8%	(91.8%)
Transfers and grants	(7 311)	(7 311)	(3 616)	49.5%	(3 601)	49.3%	(920)	12.6%	(565)	7.7%	(8 702)	119.0%	(4 357)	363.8%	(87.0%)
Net Cash from/(used) Operating Activities	13 372	13 372	1 777	13.3%	(4 194)	(31.4%)	2 322	17.4%	462	3.5%	367	2.7%	(2 207)	(181.7%)	(120.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 624)	(7 624)	(2 036)	26.7%	-	-	-	-	-	-	(2 036)	26.7%	-	-	-
Capital assets	(7 624)	(7 624)	(2 036)	26.7%	-	-	-	-	-	-	(2 036)	26.7%	-	-	-
Net Cash from/(used) Investing Activities	(7 624)	(7 624)	(2 036)	26.7%	-	-	-	-	0	-	(2 036)	26.7%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	3	-	4	-	21	-	-	-	28	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3	-	4	-	21	-	-	-	28	-	-	-	-
Payments	(1 284)	(1 284)	(95)	7.4%	(398)	31.0%	(294)	22.9%	(198)	15.4%	(986)	76.8%	-	-	(100.0%)
Repayment of borrowing	(1 284)	(1 284)	(95)	7.4%	(398)	31.0%	(294)	22.9%	(198)	15.4%	(986)	76.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 284)	(1 284)	(93)	7.2%	(394)	30.7%	(273)	21.3%	(198)	15.4%	(958)	74.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	4 464	4 464	(352)	(7.9%)	(4 588)	(102.8%)	2 048	45.9%	264	5.9%	(2 627)	(58.9%)	(2 207)	(119.6%)	(112.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	(352)	-	(4 940)	-	(2 891)	-	-	-	18 103	(12.7%)	(116.0%)
Cash/cash equivalents at the year end:	4 464	4 464	(352)	(7.9%)	(4 940)	(110.7%)	(2 891)	(64.8%)	(2 627)	(58.9%)	(2 627)	(58.9%)	15 896	(64.8%)	(116.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 999	23.6%	447	3.5%	498	3.9%	8 757	69.0%	12 701	32.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 169	30.1%	261	6.7%	223	5.7%	2 233	57.5%	3 886	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 542	12.5%	560	4.6%	453	3.7%	9 748	79.2%	12 303	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	931	19.1%	192	3.9%	175	3.6%	3 565	73.3%	4 862	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 066	21.3%	215	4.3%	186	3.7%	3 533	70.7%	5 000	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	28.9%	2	4.5%	2	4.2%	25	62.5%	40	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	5	5.1%	1	.5%	0	.3%	97	94.1%	103	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(348)	(71.8%)	66	13.6%	2	.3%	765	157.9%	485	1.2%	-	-	-	-
Total By Income Source	7 375	18.7%	1 743	4.4%	1 538	3.9%	28 723	72.9%	39 379	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	181	12.6%	93	6.5%	75	5.3%	1 079	75.5%	1 428	3.6%	-	-	-	-
Commercial	899	13.0%	385	5.6%	251	3.6%	5 406	77.9%	6 941	17.6%	-	-	-	-
Households	6 149	20.5%	1 211	4.0%	1 163	3.9%	21 418	71.5%	29 942	76.0%	-	-	-	-
Other	147	13.7%	53	4.9%	49	4.6%	820	76.7%	1 069	2.7%	-	-	-	-
Total By Customer Group	7 375	18.7%	1 743	4.4%	1 538	3.9%	28 723	72.9%	39 379	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	500	32.1%	1 058	67.9%	-	-	-	-	1 558	7.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	108	100.0%	-	-	-	-	-	-	108	.5%
Trade Creditors	554	11.1%	984	19.8%	412	8.3%	3 020	60.8%	4 970	24.2%
Auditor-General	-	-	37	.8%	34	.8%	4 390	98.4%	4 462	21.7%
Other	-	-	-	-	-	-	9 467	100.0%	9 467	46.0%
Total	1 162	5.7%	2 080	10.1%	446	2.2%	16 877	82.1%	20 565	100.0%

Contact Details

Municipal Manager	Mr Morgan Motswana	053 384 8600
Financial Manager	Mr Petra Booysen	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	59 685	58 353	20 350	34.1%	17 754	29.7%	13 125	22.5%	650	1.1%	51 879	88.9%	23 125	94.6%	(97.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	40	295	12	28.9%	12	29.0%	4	1.5%	11	3.8%	39	13.1%	4	7.7%	189.6%
Interest earned - external investments	350	550	96	27.4%	50	14.3%	53	9.7%	41	7.4%	239	43.5%	67	126.6%	(39.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 459	52 829	20 109	38.3%	17 466	33.3%	12 904	24.4%	658	1.2%	51 137	96.8%	17 868	96.4%	(96.3%)
Other own revenue	3 636	1 479	133	3.7%	227	6.2%	164	11.1%	(60)	(4.1%)	463	31.3%	5 187	88.8%	(101.2%)
Gains on disposal of PPE	3 200	3 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	57 411	56 334	13 251	23.1%	15 488	27.0%	12 281	21.8%	12 850	22.8%	53 870	95.6%	12 682	91.1%	1.3%
Employee related costs	39 339	36 873	8 761	22.3%	10 427	26.5%	8 580	23.3%	8 414	22.8%	36 182	98.1%	8 139	96.0%	3.4%
Remuneration of councillors	3 576	3 053	794	22.2%	810	22.6%	801	26.2%	902	29.6%	3 307	108.3%	771	84.6%	17.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Depreciation and asset impairment	748	722	256	34.3%	-	-	253	35.1%	-	-	510	70.6%	-	116.9%	-
Finance charges	124	124	18	14.8%	55	44.7%	13	10.4%	-	-	87	69.9%	60	96.7%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 564	1 704	397	25.4%	323	20.6%	235	13.8%	837	49.1%	1 792	105.2%	190	54.8%	339.7%
Contracted services	145	205	-	-	-	-	-	-	7	3.5%	7	3.5%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 915	13 654	3 024	25.4%	3 873	32.5%	2 399	17.6%	2 690	19.7%	11 985	87.8%	3 530	83.2%	(23.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 274	2 018	7 099		2 266		844		(12 200)		(1 991)		10 443		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	1 006	100.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 274	2 018	7 099		2 266		844		(12 200)		(1 991)		11 449		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 274	2 018	7 099		2 266		844		(12 200)		(1 991)		11 449		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 274	2 018	7 099		2 266		844		(12 200)		(1 991)		11 449		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 274	2 018	7 099		2 266		844		(12 200)		(1 991)		11 449		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	2 245	1 204	178	7.9%	160	7.1%	33	2.7%	139	11.5%	510	42.4%	177	92.3%	(21.6%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	250	-	-	-	-	-	-	-	-	-	-	-	-	13.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	250	-	-	-	-	-	-	-	-	-	-	-	-	13.2%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 995	1 204	178	8.9%	160	8.0%	32	2.6%	139	11.5%	509	42.3%	177	171.9%	(21.6%)
Public contributions and donations	-	-	-	-	-	-	1	-	-	-	1	-	0	-	(100.0%)
Capital Expenditure Standard Classification	2 245	1 204	178	7.9%	160	7.1%	33	2.7%	139	11.5%	510	42.4%	177	92.3%	(21.6%)
Governance and Administration	1 995	855	108	5.4%	160	8.0%	10	1.2%	139	16.2%	417	48.8%	169	110.7%	(17.8%)
Executive & Council	75	105	-	-	103	136.9%	(0)	(.1%)	-	-	103	97.7%	13	29.3%	(100.0%)
Budget & Treasury Office	890	10	-	-	9	1.0%	-	-	-	-	9	92.1%	-	73.6%	-
Corporate Services	1 030	740	108	10.4%	49	4.7%	10	1.4%	139	18.8%	305	41.2%	156	122.2%	(11.2%)
Community and Public Safety	250	349	71	28.3%	-	-	23	6.6%	-	-	94	26.9%	8	74.8%	(100.0%)
Community & Social Services	250	268	-	-	-	-	17	6.5%	-	-	17	6.5%	-	73.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	10	-	-	-	-	6	55.2%	-	-	6	55.2%	-	-	-
Housing	-	71	71	-	-	-	-	-	-	-	71	99.5%	8	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	56 142	55 482	24 917	44.4%	25 125	44.8%	17 174	31.0%	3 537	6.4%	70 753	127.5%	7 177	107.7%	(50.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 083	2 153	3 378	109.5%	6 901	223.8%	4 210	195.5%	1 708	79.3%	16 197	752.3%	7 131	221.5%	(76.0%)
Government - operating	52 459	52 829	21 443	40.9%	18 182	34.7%	12 904	24.4%	1 800	3.4%	54 329	102.8%	-	91.3%	(100.0%)
Government - capital	250	-	-	-	-	-	-	-	-	-	-	-	-	100.6%	-
Interest	350	500	96	27.4%	42	11.9%	61	12.1%	29	5.8%	227	45.4%	46	89.7%	(37.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 663)	(55 591)	(24 978)	44.1%	(21 037)	37.1%	(14 505)	26.1%	(13 254)	23.8%	(73 774)	132.7%	(14 059)	127.6%	(5.7%)
Suppliers and employees	(56 539)	(55 467)	(24 934)	44.1%	(20 981)	37.1%	(14 492)	26.1%	(13 254)	23.9%	(73 661)	132.8%	(13 988)	127.1%	(5.2%)
Finance charges	(124)	(124)	(18)	14.8%	(55)	44.7%	(13)	10.4%	-	-	(87)	69.9%	(71)	-	(100.0%)
Transfers and grants	-	-	(26)	-	-	-	-	-	-	-	(26)	-	-	-	-
Net Cash from/(used) Operating Activities	(521)	(109)	(61)	11.7%	4 088	(784.8%)	2 669	(2 443.7%)	(9 717)	8 895.6%	(3 021)	2 765.6%	(6 882)	16.2%	41.2%
Cash Flow from Investing Activities															
Receipts	3 200	3 200	-	-	-	-	-	-	-	-	-	-	488	84.9%	(100.0%)
Proceeds on disposal of PPE	3 200	3 200	-	-	-	-	-	-	-	-	-	-	488	84.9%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 245)	(1 204)	(178)	7.9%	(160)	7.1%	(33)	2.7%	(139)	11.5%	(510)	42.4%	(177)	92.0%	(21.6%)
Capital assets	(2 245)	(1 204)	(178)	7.9%	(160)	7.1%	(33)	2.7%	(139)	11.5%	(510)	42.4%	(177)	92.0%	(21.6%)
Net Cash from/(used) Investing Activities	955	1 996	(178)	(18.7%)	(160)	(16.8%)	(33)	(1.7%)	(139)	(7.0%)	(510)	(25.6%)	311	95.0%	(144.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(890)	(800)	-	-	(348)	39.2%	(69)	8.7%	-	-	(418)	52.2%	(333)	478.1%	(100.0%)
Repayment of borrowing	(890)	(800)	-	-	(348)	39.2%	(69)	8.7%	-	-	(418)	52.2%	(333)	478.1%	(100.0%)
Net Cash from/(used) Financing Activities	(890)	(800)	-	-	(348)	39.2%	(69)	8.7%	-	-	(418)	52.2%	(333)	478.1%	(100.0%)
Net Increase/(Decrease) in cash held	(456)	1 087	(239)	52.5%	3 579	(785.1%)	2 567	236.2%	(9 856)	(906.9%)	(3 949)	(363.4%)	(6 904)	(6.1%)	42.8%
Cash/cash equivalents at the year begin:	3 000	3 000	3 199	106.6%	2 960	98.7%	6 539	218.0%	9 106	303.5%	3 199	106.6%	10 103	181.0%	(9.9%)
Cash/cash equivalents at the year end:	2 544	4 087	2 960	116.3%	6 539	257.0%	9 106	222.8%	(750)	(18.4%)	(750)	(18.4%)	3 199	27.4%	(123.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53	32.1%	-	-	-	-	112	67.9%	165	100.0%	-	-	-	-
Total By Income Source	53	32.1%	-	-	-	-	112	67.9%	165	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53	32.1%	-	-	-	-	112	67.9%	165	100.0%	-	-	-	-
Total By Customer Group	53	32.1%	-	-	-	-	112	67.9%	165	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 030	100.0%	-	-	-	-	-	-	1 030	100.0%
Total	1 030	100.0%	-	-	-	-	-	-	1 030	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 337 2800
Financial Manager	Mr P Beukes	054 337 2800

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 648 409	1 675 896	518 924	31.5%	380 596	23.1%	388 878	23.2%	327 667	19.6%	1 616 065	96.4%	301 832	97.8%	8.6%
Property rates	397 946	397 946	218 144	54.8%	60 414	15.2%	60 173	15.1%	60 189	15.1%	398 921	100.2%	56 009	100.1%	7.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	608 853	568 853	137 754	22.6%	127 819	21.0%	136 586	24.0%	143 057	25.1%	545 217	95.8%	130 416	95.6%	9.7%
Service charges - water revenue	239 315	224 315	46 063	19.2%	57 002	23.8%	66 901	29.8%	48 148	21.5%	218 115	97.2%	41 697	96.9%	15.5%
Service charges - sanitation revenue	67 187	67 887	17 543	26.1%	16 857	25.1%	16 840	24.8%	16 716	24.6%	67 956	100.1%	15 838	103.3%	5.5%
Service charges - refuse revenue	46 841	46 841	11 914	25.4%	11 823	25.2%	11 796	25.2%	11 832	25.3%	47 364	101.1%	11 177	99.9%	5.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 606	17 606	3 739	21.2%	4 060	23.1%	4 451	25.3%	4 192	23.8%	16 442	93.4%	4 172	112.1%	.5%
Interest earned - external investments	12 000	16 000	(2 271)	(18.9%)	3 418	28.5%	2 747	17.2%	15 872	99.2%	19 764	123.5%	12 494	141.6%	27.0%
Interest earned - outstanding debtors	45 000	65 000	17 692	39.3%	18 704	41.6%	19 572	30.1%	17 109	26.3%	73 077	112.4%	16 007	118.1%	6.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 635	11 635	780	10.2%	1 445	18.9%	1 266	10.9%	1 154	9.9%	4 645	39.9%	964	59.1%	19.8%
Licences and permits	2 672	2 672	675	25.3%	607	22.7%	1 375	51.5%	596	22.3%	3 254	121.8%	710	94.8%	(16.0%)
Agency services	4 900	4 900	1 539	31.4%	1 316	26.9%	3 653	74.6%	321	6.6%	6 830	139.4%	2 038	193.1%	(84.2%)
Transfers recognised - operational	164 710	169 842	54 671	33.2%	48 792	29.6%	43 953	25.9%	-	-	147 416	86.8%	168	87.6%	(100.0%)
Other own revenue	33 745	82 399	10 680	31.6%	28 339	84.0%	19 564	23.7%	8 481	10.3%	67 064	81.4%	10 259	96.6%	(17.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(116)	-	(100.0%)
Operating Expenditure	1 632 584	1 697 106	447 740	27.4%	373 379	22.9%	314 629	18.5%	333 658	19.7%	1 469 407	86.6%	308 045	83.5%	8.3%
Employee related costs	547 624	551 624	118 263	21.6%	132 245	24.1%	123 194	22.3%	120 930	21.9%	494 632	89.7%	107 018	88.2%	13.0%
Remuneration of councillors	19 968	19 968	4 704	23.6%	4 701	23.5%	4 971	24.9%	5 465	27.4%	19 841	99.4%	4 704	98.2%	16.2%
Debt impairment	145 000	145 000	145 000	100.0%	-	-	-	-	-	-	145 000	100.0%	-	100.0%	-
Depreciation and asset impairment	52 550	52 550	-	-	-	-	-	-	33	.1%	33	.1%	83	.2%	(60.6%)
Finance charges	36 559	34 559	-	-	15 433	42.2%	-	-	14 919	43.2%	30 352	87.8%	14 118	85.5%	5.7%
Bulk purchases	422 000	425 000	88 191	20.9%	100 923	23.9%	96 771	22.8%	76 893	18.1%	362 778	85.4%	86 512	85.6%	(11.1%)
Other Materials	87 135	90 735	16 856	19.3%	20 669	23.7%	19 147	21.1%	25 976	28.6%	82 648	91.1%	20 840	76.0%	24.6%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	54 750	55 370	2 950	5.4%	19 083	34.9%	11 391	20.6%	19 575	35.4%	52 999	95.7%	2 017	26.4%	870.4%
Other expenditure	266 998	322 301	71 776	26.9%	80 325	30.1%	59 155	18.4%	69 868	21.7%	281 124	87.2%	72 752	90.8%	(4.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 826	(21 211)	71 183		7 217		74 250		(5 992)		146 659		(6 213)		
Transfers recognised - capital	88 927	130 411	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	104 753	109 200	71 183		7 217		74 250		(5 992)		146 659		(6 213)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	104 753	109 200	71 183		7 217		74 250		(5 992)		146 659		(6 213)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	104 753	109 200	71 183		7 217		74 250		(5 992)		146 659		(6 213)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	104 753	109 200	71 183		7 217		74 250		(5 992)		146 659		(6 213)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	131 183	250 226	24 914	19.0%	74 383	56.7%	26 949	10.8%	62 746	25.1%	188 992	75.5%	105 424	75.7%	(40.5%)
National Government	78 677	78 677	14 930	19.0%	19 274	24.5%	10 580	13.4%	11 524	14.6%	56 308	71.6%	26 182	93.9%	(56.0%)
Provincial Government	10 250	46 733	4 242	41.4%	11 039	107.7%	7 335	15.7%	14 944	32.0%	37 561	80.4%	8 508	30.2%	75.6%
District Municipality	-	5 000	-	-	-	-	-	-	5 153	103.1%	5 153	103.1%	1 441	69.8%	257.5%
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 927	130 411	19 173	21.6%	30 313	34.1%	17 915	13.7%	31 621	24.2%	99 022	75.9%	36 132	73.9%	(12.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	29 316	100.9%	(100.0%)
Internally generated funds	42 255	119 816	5 741	13.6%	44 070	104.3%	8 809	7.4%	31 125	26.0%	89 745	74.9%	39 976	64.5%	(22.1%)
Public contributions and donations	-	-	-	-	-	-	225	-	-	-	225	-	-	-	-
Capital Expenditure Standard Classification	131 183	250 226	24 914	19.0%	74 383	56.7%	26 949	10.8%	62 746	25.1%	188 992	75.5%	105 424	75.7%	(40.5%)
Governance and Administration	1 000	5 300	-	-	332	33.2%	540	10.2%	2 058	38.8%	2 931	55.3%	3 102	95.6%	(33.7%)
Executive & Council	-	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	2 800	-	-	332	33.2%	540	19.3%	2 058	73.5%	2 931	104.7%	3 102	95.6%	(33.7%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 994	15 614	2 306	17.7%	6 261	48.2%	503	3.2%	2 555	16.4%	11 625	74.4%	3 448	60.5%	(25.9%)
Community & Social Services	12 994	15 614	2 306	17.7%	6 261	48.2%	503	3.2%	2 555	16.4%	11 625	74.4%	824	22.9%	210.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	2 625	99.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 250	68 993	4 260	41.6%	38 453	375.2%	9 275	13.4%	23 602	34.2%	75 591	109.6%	39 786	84.2%	(40.7%)
Planning and Development	10 250	9 338	1 144	11.2%	1 110	10.8%	1 401	15.0%	3 745	40.1%	7 400	79.2%	2 466	40.5%	51.9%
Road Transport	-	59 655	3 116	-	37 343	-	7 874	13.2%	19 858	33.3%	68 191	114.3%	37 320	93.3%	(46.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	94 938	144 819	18 348	19.3%	29 337	30.9%	16 631	11.5%	34 530	23.8%	98 846	68.3%	59 088	80.0%	(41.6%)
Electricity	3 000	20 281	1 337	44.6%	6 041	201.4%	925	4.6%	3 598	17.7%	11 900	58.7%	30 659	81.4%	(88.3%)
Water	29 164	35 369	5 084	17.4%	1 010	3.5%	4 564	12.9%	12 846	36.3%	23 504	66.5%	2 841	45.1%	352.1%
Waste Water Management	62 774	87 169	11 927	19.0%	22 286	35.5%	11 142	12.8%	17 229	19.8%	62 583	71.8%	25 587	100.2%	(32.7%)
Waste Management	-	2 000	-	-	-	-	-	-	858	42.9%	858	42.9%	-	-	(100.0%)
Other	12 000	15 500	-	-	0	-	-	-	-	-	0	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 579 678	1 573 338	364 035	23.0%	456 831	28.9%	383 374	24.4%	281 689	17.9%	1 485 930	94.4%	264 967	93.6%	6.3%
Property rates, penalties and collection charges	350 193	310 444	51 782	14.8%	103 586	29.6%	69 614	22.4%	41 850	13.5%	266 832	86.0%	40 775	91.7%	2.6%
Service charges	889 414	762 429	181 011	20.4%	183 173	20.6%	177 126	23.2%	178 205	23.4%	719 515	94.4%	151 870	87.0%	17.3%
Other revenue	63 184	119 212	36 842	58.3%	35 767	56.6%	30 310	25.4%	27 633	23.2%	130 552	109.5%	18 026	136.7%	53.3%
Government - operating	164 710	169 842	59 237	36.0%	48 792	29.6%	44 953	26.5%	-	-	152 982	90.1%	168	90.5%	(100.0%)
Government - capital	88 927	130 411	15 428	17.3%	66 392	74.7%	39 052	29.9%	-	-	120 872	92.7%	25 627	86.0%	(100.0%)
Interest	23 250	81 000	19 735	84.9%	19 121	82.2%	22 319	27.6%	34 001	42.0%	95 176	117.5%	28 501	165.1%	19.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 420 294)	(1 361 946)	(350 094)	24.6%	(349 778)	24.6%	(286 163)	21.0%	(326 200)	24.0%	(1 312 234)	96.3%	(264 170)	94.4%	23.5%
Suppliers and employees	(1 378 985)	(1 322 017)	(347 144)	25.2%	(315 157)	22.9%	(300 542)	22.7%	(306 877)	23.2%	(1 269 719)	96.0%	(262 153)	94.9%	17.1%
Finance charges	(36 559)	(34 559)	-	-	(15 538)	42.5%	-	-	(14 919)	43.2%	(30 457)	88.1%	-	42.4%	(100.0%)
Transfers and grants	(4 750)	(5 370)	(2 950)	62.1%	(19 083)	401.8%	14 379	(267.8%)	(4 404)	82.0%	(12 058)	224.6%	(2 017)	324.4%	118.3%
Net Cash from/(used) Operating Activities	159 383	211 391	13 941	8.7%	107 054	67.2%	97 212	46.0%	(44 511)	(21.1%)	173 696	82.2%	797	88.1%	(5 684.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(131 183)	(250 226)	(24 914)	19.0%	(74 383)	56.7%	(26 949)	10.8%	(62 745)	25.1%	(188 991)	75.5%	(105 424)	75.7%	(40.5%)
Capital assets	(131 183)	(250 226)	(24 914)	19.0%	(74 383)	56.7%	(26 949)	10.8%	(62 745)	25.1%	(188 991)	75.5%	(105 424)	75.7%	(40.5%)
Net Cash from/(used) Investing Activities	(131 183)	(250 226)	(24 914)	19.0%	(74 383)	56.7%	(26 949)	10.8%	(62 745)	25.1%	(188 991)	75.5%	(105 424)	75.7%	(40.5%)
Cash Flow from Financing Activities															
Receipts	1 263	-	-	-	-	-	-	-	-	-	-	-	27 329	117.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	27 329	119.8%	(100.0%)
Increase (decrease) in consumer deposits	1 263	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 827)	(15 827)	-	-	(6 564)	41.5%	-	-	(7 183)	45.4%	(13 747)	86.9%	(10 711)	132.6%	(32.9%)
Repayment of borrowing	(15 827)	(15 827)	-	-	(6 564)	41.5%	-	-	(7 183)	45.4%	(13 747)	86.9%	(10 711)	132.6%	(32.9%)
Net Cash from/(used) Financing Activities	(14 564)	(15 827)	-	-	(6 564)	45.1%	-	-	(7 183)	45.4%	(13 747)	86.9%	16 618	111.5%	(143.2%)
Net Increase/(Decrease) in cash held	13 637	(54 661)	(10 972)	(80.5%)	26 107	191.4%	70 262	(128.5%)	(114 440)	209.4%	(29 043)	53.1%	(88 009)	24.8%	30.0%
Cash/cash equivalents at the year begin:	236 901	305 199	305 199	128.8%	294 227	124.2%	320 334	105.0%	390 596	128.0%	305 199	100.0%	393 744	132.2%	(.8%)
Cash/cash equivalents at the year end:	250 538	250 538	294 227	117.4%	320 334	127.9%	390 596	155.9%	276 157	110.2%	276 157	110.2%	305 734	178.1%	(9.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 992	13.1%	15 235	5.4%	10 905	3.9%	218 247	77.6%	281 378	23.2%	-	-	130 413	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	29 979	25.9%	7 669	6.6%	4 802	4.2%	73 157	63.3%	115 607	9.5%	-	-	53 581	46.0%
Receivables from Non-exchange Transactions - Property Rates	18 248	5.5%	6 609	2.0%	5 648	1.7%	299 467	90.8%	329 971	27.2%	-	-	152 935	46.0%
Receivables from Exchange Transactions - Waste Water Management	4 374	5.5%	2 731	3.4%	2 578	3.2%	69 799	87.8%	79 482	6.6%	-	-	36 838	46.0%
Receivables from Exchange Transactions - Waste Management	3 522	5.5%	2 087	3.3%	1 949	3.1%	56 068	88.1%	63 627	5.3%	-	-	29 490	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	526	1.9%	459	1.7%	452	1.6%	26 106	94.8%	27 543	2.3%	-	-	12 766	46.0%
Interest on Arrear Debtor Accounts	6 662	3.2%	6 563	3.1%	6 437	3.1%	189 025	90.6%	208 687	17.2%	-	-	96 722	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 739	1.6%	1 365	1.3%	946	.9%	101 369	96.2%	105 419	8.7%	-	-	48 860	46.0%
Total By Income Source	102 041	8.4%	42 718	3.5%	33 717	2.8%	1 033 237	85.3%	1 211 714	100.0%	-	-	561 605	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	15 925	4.7%	4 134	1.2%	4 637	1.4%	312 062	92.7%	336 758	27.8%	-	-	156 081	46.0%
Commercial	40 153	19.4%	14 166	6.8%	7 842	3.8%	145 233	70.0%	207 394	17.1%	-	-	96 123	46.0%
Households	45 390	6.9%	24 248	3.7%	21 051	3.2%	566 474	86.2%	657 163	54.2%	-	-	304 582	46.0%
Other	573	5.5%	170	1.6%	188	1.8%	9 468	91.0%	10 399	.9%	-	-	4 820	46.0%
Total By Customer Group	102 041	8.4%	42 718	3.5%	33 717	2.8%	1 033 237	85.3%	1 211 714	100.0%	-	-	561 605	46.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	48 358	100.0%	-	-	-	-	-	-	48 358	48.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 002	100.0%	-	-	-	-	-	-	5 002	5.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 449	100.0%	-	-	-	-	-	-	5 449	5.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40 238	100.0%	-	-	-	-	-	-	40 238	40.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	71	50.0%	71	50.0%	-	-	-	-	142	.1%
Total	99 118	99.9%	71	.1%	-	-	-	-	99 189	100.0%

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Ms Z L Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	110 520	116 744	36 539	33.1%	40 215	36.4%	15 134	13.0%	33 062	28.3%	124 949	107.0%	17 873	80.3%	85.0%
Property rates	4 500	4 500	1 213	27.0%	9 579	212.9%	690	15.3%	1 816	40.3%	13 298	295.5%	1 468	121.1%	23.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 000	27 020	5 482	27.4%	4 895	24.5%	11 105	41.1%	4 624	17.1%	26 105	96.6%	7 512	129.7%	(38.5%)
Service charges - water revenue	10 000	12 000	2 923	29.2%	3 125	31.3%	1 257	10.5%	2 252	18.8%	9 556	79.6%	2 510	100.6%	(10.3%)
Service charges - sanitation revenue	2 200	2 200	586	26.6%	550	25.0%	221	10.1%	582	26.4%	1 939	88.1%	567	101.4%	2.5%
Service charges - refuse revenue	6 000	6 000	1 611	26.9%	1 573	26.2%	538	9.0%	1 528	25.5%	5 251	87.5%	1 495	100.7%	2.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	240	240	38	16.0%	33	13.9%	(10)	(4.2%)	50	20.7%	111	46.4%	61	118.8%	(19.1%)
Interest earned - external investments	220	220	0	.2%	11	4.9%	-	-	10	4.4%	21	9.5%	28	57.6%	(65.3%)
Interest earned - outstanding debtors	11 962	11 962	4 156	34.7%	4 441	37.1%	1 415	11.8%	4 598	38.4%	14 611	122.1%	4 116	142.9%	11.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	17	17	0	1.2%	2	9.3%	(2)	(14.4%)	17	102.3%	16	98.4%	1	11.8%	2 713.8%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	60	60	18	29.9%	18	29.6%	6	10.1%	20	33.3%	62	102.9%	17	-	20.3%
Transfers recognised - operational	55 180	52 384	20 452	37.1%	15 969	28.9%	(34)	(.1%)	17 510	33.4%	53 897	102.9%	47	37.3%	37 475.0%
Other own revenue	141	141	59	42.0%	18	12.9%	(52)	(36.8%)	56	39.6%	81	57.5%	51	229.4%	9.1%
Gains on disposal of PPE	-	-	-	-	1	-	-	-	-	-	1	-	0	-	(100.0%)
Operating Expenditure	110 456	118 003	27 352	24.8%	17 085	15.5%	15 116	12.8%	15 398	13.0%	74 950	63.5%	17 172	66.9%	(10.3%)
Employee related costs	43 093	44 152	10 618	24.6%	10 474	24.3%	10 769	24.4%	10 854	24.6%	42 716	96.7%	9 061	117.2%	19.8%
Remuneration of councillors	3 313	3 124	720	21.7%	720	21.7%	720	23.0%	720	23.0%	2 879	92.1%	720	94.2%	-
Debt impairment	7 500	7 500	508	6.8%	-	-	-	-	142	1.9%	650	8.7%	767	11.1%	(81.5%)
Depreciation and asset impairment	500	500	-	-	-	-	-	-	-	-	-	-	-	3.8%	-
Finance charges	100	100	14	14.0%	-	-	26	26.4%	-	-	40	40.4%	-	-	-
Bulk purchases	27 000	35 585	5 612	20.8%	759	2.8%	258	.7%	-	-	6 629	18.6%	2 309	48.8%	(100.0%)
Other Materials	2 685	3 635	1 537	57.2%	898	33.4%	588	16.2%	925	25.4%	3 948	108.6%	214	-	332.3%
Contracted services	6 630	7 345	4 582	69.1%	980	14.8%	670	9.1%	1 536	20.9%	7 767	105.7%	822	79.6%	86.9%
Transfers and grants	-	850	127	-	175	-	223	26.2%	232	27.3%	757	89.1%	383	-	(39.4%)
Other expenditure	19 635	15 213	3 633	18.5%	3 080	15.7%	1 863	12.2%	989	6.5%	9 565	62.9%	2 897	56.5%	(65.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	63	(1 260)	9 188		23 130		18		17 664		49 999		701		
Transfers recognised - capital	-	2 734	18 000	-	122	-	-	-	-	-	18 122	662.8%	455	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	420	9	-	-	-	3	.8%	-	-	12	2.9%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63	1 894	27 196		23 252		21		17 664		68 133		1 156		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	63	1 894	27 196		23 252		21		17 664		68 133		1 156		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63	1 894	27 196		23 252		21		17 664		68 133		1 156		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63	1 894	27 196		23 252		21		17 664		68 133		1 156		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	23 500	23 500	5 052	21.5%	2 363	10.1%	2 328	9.9%	1 146	4.9%	10 889	46.3%	11 161	140.3%	(89.7%)
National Government	20 000	19 500	4 436	22.2%	1 653	8.3%	1 420	7.3%	1 031	5.3%	8 540	43.8%	9 471	131.1%	(89.1%)
Provincial Government	-	-	616	-	393	-	796	-	-	-	1 805	-	1 598	141.4%	(100.0%)
District Municipality	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 500	22 000	5 052	21.5%	2 047	8.7%	2 216	10.1%	1 031	4.7%	10 345	47.0%	11 068	134.5%	(90.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 500	-	-	304	-	112	7.5%	116	7.7%	532	35.5%	92	-	25.0%
Public contributions and donations	-	-	-	-	12	-	-	-	-	-	12	-	-	-	-
Capital Expenditure Standard Classification	23 500	23 500	5 052	21.5%	2 363	10.1%	2 328	9.9%	1 146	4.9%	10 889	46.3%	11 161	140.3%	(89.7%)
Governance and Administration	-	-	-	-	316	-	-	-	115	-	431	-	92	-	24.3%
Executive & Council	-	-	-	-	-	-	-	-	115	-	115	-	48	-	141.7%
Budget & Treasury Office	-	-	-	-	316	-	-	-	-	-	316	-	45	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	616	-	-	-	-	-	-	-	616	-	1 474	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	616	-	-	-	-	-	-	-	616	-	1 474	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	2 751	-	1 337	-	1 264	-	285	-	5 637	-	8 301	174.1%	(96.6%)
Planning and Development	-	-	2 558	-	393	-	-	-	-	-	2 952	-	-	-	-
Road Transport	-	-	192	-	943	-	1 264	-	285	-	2 685	-	8 301	158.6%	(96.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 500	23 500	1 685	7.2%	710	3.0%	1 064	4.5%	747	3.2%	4 205	17.9%	1 294	34.2%	(42.3%)
Electricity	1 000	1 000	1 404	140.4%	448	44.8%	268	26.8%	-	-	2 120	212.0%	1 294	39.7%	(100.0%)
Water	8 000	8 000	281	3.5%	262	3.3%	796	9.9%	-	-	1 339	16.7%	-	30.1%	-
Waste Water Management	14 000	14 000	-	-	-	-	-	-	747	5.3%	747	5.3%	-	-	(100.0%)
Waste Management	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	0	119 458	54 539	##########	42 742	##########	11 892	10.0%	35 993	30.1%	145 166	121.5%	15 393	80.7%	133.8%
Property rates, penalties and collection charges	0	52 158	1 213	10 111 358.3%	11 957	99 645 616.7%	1 736	3.3%	1 106	2.1%	16 013	30.7%	1 468	121.1%	(24.7%)
Service charges	-	-	10 602	-	10 143	-	5 623	-	7 024	-	33 392	-	9 150	108.2%	(23.2%)
Other revenue	-	-	116	-	98	-	45	-	8 843	-	9 102	-	130	4.3%	6 712.8%
Government - operating	-	52 384	20 452	-	15 969	-	-	-	17 482	33.4%	53 903	102.9%	-	39.1%	(100.0%)
Government - capital	-	2 734	18 000	-	122	-	-	-	-	-	18 122	662.8%	501	84.9%	(100.0%)
Interest	-	12 182	4 156	-	4 452	-	4 488	36.8%	1 538	12.6%	14 634	120.1%	4 144	-	(62.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(118 266)	(27 345)	-	(17 085)	-	(15 109)	12.8%	(28 163)	23.8%	(87 701)	74.2%	(17 048)	68.6%	65.2%
Suppliers and employees	-	(117 316)	(27 210)	-	(16 910)	-	(14 860)	12.7%	(28 023)	23.9%	(87 004)	74.2%	(16 877)	67.4%	66.0%
Finance charges	-	(100)	(7)	-	-	-	(26)	26.4%	(65)	64.9%	(98)	98.3%	91	-	(171.7%)
Transfers and grants	-	(850)	(127)	-	(175)	-	(223)	26.2%	(74)	8.8%	(599)	70.5%	(262)	-	(71.6%)
Net Cash from/(used) Operating Activities	0	1 191	27 195	226 623 050.0%	25 658	213 812 541.7%	(3 217)	(270.1%)	7 830	657.4%	57 465	4 824.7%	(1 656)	121.1%	(572.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	(34)	-	0	-	(34)	-	0	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	(34)	-	0	-	(34)	-	0	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(1 958)	-	(2 233)	-	(2 328)	-	(7 079)	-	(13 598)	-	(11 564)	84.8%	(38.8%)
Capital assets	-	-	(1 958)	-	(2 233)	-	(2 328)	-	(7 079)	-	(13 598)	-	(11 564)	84.8%	(38.8%)
Net Cash from/(used) Investing Activities	-	-	(1 958)	-	(2 233)	-	(2 362)	-	(7 079)	-	(13 632)	-	(11 564)	84.8%	(38.8%)
Cash Flow from Financing Activities															
Receipts	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Short term loans	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(7)	-	-	-	-	-	-	-	(7)	-	-	-	-
Repayment of borrowing	-	-	(7)	-	-	-	-	-	-	-	(7)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(7)	-	-	-	-	-	-	-	(7)	-	-	-	-
Net Increase/(Decrease) in cash held	0	1 191	25 230	##########	23 425	##########	(5 579)	(468.4%)	751	63.0%	43 826	3 679.6%	(13 220)	195 239.4%	(105.7%)
Cash/cash equivalents at the year begin:	5 948	-	-	-	25 230	424.2%	48 655	-	43 076	-	-	-	24 934	-	72.8%
Cash/cash equivalents at the year end:	5 948	1 191	25 230	424.2%	48 655	818.0%	43 076	3 616.5%	43 826	3 679.6%	43 826	3 679.6%	11 714	239.5%	274.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 188	2.1%	1 361	2.4%	1 258	2.2%	52 694	93.3%	56 502	33.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	639	3.1%	579	2.8%	901	4.3%	18 615	89.8%	20 734	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	535	2.3%	595	2.6%	454	2.0%	21 627	93.2%	23 211	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	260	2.5%	251	2.4%	253	2.5%	9 480	92.5%	10 244	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	678	2.4%	669	2.4%	666	2.4%	26 054	92.8%	28 066	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	4.4%	6	3.5%	13	7.8%	141	84.2%	168	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153	.5%	155	.5%	155	.5%	30 825	98.5%	31 287	18.4%	-	-	-	-
Total By Income Source	3 461	2.0%	3 616	2.1%	3 700	2.2%	159 437	93.7%	170 213	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	168	3.3%	146	2.9%	205	4.1%	4 489	89.6%	5 008	2.9%	-	-	-	-
Commercial	431	2.7%	396	2.5%	655	4.1%	14 422	90.7%	15 904	9.3%	-	-	-	-
Households	1 524	2.1%	1 592	2.1%	1 498	2.0%	69 587	93.8%	74 201	43.6%	-	-	-	-
Other	1 339	1.8%	1 482	2.0%	1 341	1.8%	70 939	94.5%	75 101	44.1%	-	-	-	-
Total By Customer Group	3 461	2.0%	3 616	2.1%	3 700	2.2%	159 437	93.7%	170 213	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	92	4.3%	199	9.4%	8	.4%	1 820	85.9%	2 119	100.0%
Total	92	4.3%	199	9.4%	8	.4%	1 820	85.9%	2 119	100.0%

Contact Details

Municipal Manager	Mr M H Robertson	053 531 0671
Financial Manager	Mr Chris Mokeng (acting)	053 531 0671

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	86 315	76 631	23 831	27.6%	19 756	22.9%	7 170	9.4%	80	.1%	50 836	66.3%	29 662	100.2%	(99.7%)
Property rates	4 898	4 898	1 004	20.5%	1 047	21.4%	679	13.9%	(11)	(.2%)	2 719	55.5%	1 298	87.5%	(100.8%)
Property rates - penalties and collection charges	1 000	700	63	6.3%	274	27.4%	182	26.0%	(2)	(.3%)	517	73.8%	115	128.7%	(101.9%)
Service charges - electricity revenue	15 181	17 471	2 680	17.7%	5 407	35.6%	3 144	18.0%	423	2.4%	11 653	66.7%	4 032	104.8%	(89.5%)
Service charges - water revenue	6 296	5 846	1 092	17.3%	1 602	25.4%	895	15.3%	(487)	(8.3%)	3 103	53.1%	1 350	61.2%	(136.0%)
Service charges - sanitation revenue	4 227	4 429	978	23.1%	989	23.4%	662	15.0%	20	.4%	2 648	59.8%	1 223	91.6%	(98.4%)
Service charges - refuse revenue	3 751	3 751	941	25.1%	928	24.7%	622	16.6%	1	-	2 492	66.4%	1 159	103.2%	(100.0%)
Service charges - other	-	-	9	-	12	-	10	-	10	-	41	-	13	-	(20.6%)
Rental of facilities and equipment	60	30	7	11.5%	9	15.1%	5	15.6%	3	11.6%	24	80.4%	8	51.5%	(58.9%)
Interest earned - external investments	1 004	323	20	2.0%	13	1.3%	4	1.1%	-	-	37	11.4%	13	111.8%	(100.0%)
Interest earned - outstanding debtors	6 490	6 635	771	11.9%	1 213	18.7%	847	12.8%	(1)	-	2 830	42.6%	1 546	63.1%	(100.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 013	159	32	3.1%	13	1.3%	13	8.4%	4	2.6%	62	39.0%	50	19.6%	(91.9%)
Licences and permits	427	439	70	16.5%	108	25.2%	81	18.6%	101	23.0%	360	82.1%	87	68.5%	15.5%
Agency services	13	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 351	30 329	16 047	40.8%	8 119	20.6%	-	-	-	-	24 166	79.7%	18 723	123.9%	(100.0%)
Other own revenue	619	1 415	116	18.8%	23	3.7%	26	1.8%	19	1.3%	184	13.0%	44	1.2%	(57.2%)
Gains on disposal of PPE	1 988	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	115 288	105 862	19 498	16.9%	24 072	20.9%	9 390	8.9%	8 996	8.5%	61 957	58.5%	16 613	78.5%	(45.8%)
Employee related costs	33 857	32 690	7 331	21.7%	8 225	24.3%	7 159	21.9%	7 159	21.9%	29 874	91.4%	6 869	93.7%	4.2%
Remuneration of councillors	3 119	3 119	701	22.5%	714	22.9%	729	23.4%	731	23.4%	2 875	92.2%	749	95.8%	(2.5%)
Debt impairment	18 853	18 853	4 713	25.0%	4 713	25.0%	-	-	-	-	9 426	50.0%	4 171	100.0%	(100.0%)
Depreciation and asset impairment	11 186	11 186	2 797	25.0%	2 797	25.0%	-	-	-	-	5 593	50.0%	2 824	100.0%	(100.0%)
Finance charges	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	16 740	13 840	1 086	6.5%	1 738	10.4%	-	-	-	-	2 824	20.4%	(2 101)	54.6%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 842	2 178	474	16.7%	402	14.1%	110	5.1%	51	2.4%	1 037	47.6%	375	67.0%	(86.3%)
Transfers and grants	6 761	6 761	244	3.6%	2 060	30.5%	217	3.2%	488	7.2%	3 010	44.5%	392	33.1%	24.4%
Other expenditure	21 830	17 135	2 152	9.9%	3 423	15.7%	1 175	6.9%	567	3.3%	7 318	42.7%	3 333	62.1%	(83.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 973)	(29 232)	4 333		(4 316)		(2 220)		(8 917)		(11 121)		13 050		
Transfers recognised - capital	22 287	21 487	3 236	14.5%	4 315	19.4%	-	-	-	-	7 551	35.1%	-	49.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 686)	(7 745)	7 569		(1)		(2 220)		(8 917)		(3 570)		13 050		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 686)	(7 745)	7 569		(1)		(2 220)		(8 917)		(3 570)		13 050		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 686)	(7 745)	7 569		(1)		(2 220)		(8 917)		(3 570)		13 050		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 686)	(7 745)	7 569		(1)		(2 220)		(8 917)		(3 570)		13 050		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	22 287	21 487	4 604	20.7%	5 849	26.2%	3 280	15.3%	5 574	25.9%	19 308	89.9%	3 267	19.9%	70.6%
National Government	10 787	10 787	4 061	37.6%	3 423	31.7%	3 280	30.4%	5 574	51.7%	16 338	151.5%	2 825	24.9%	97.3%
Provincial Government	6 500	10 700	543	8.4%	2 427	37.3%	-	-	-	-	2 970	27.8%	443	5.6%	(100.0%)
District Municipality	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 287	21 487	4 604	20.7%	5 849	26.2%	3 280	15.3%	5 574	25.9%	19 308	89.9%	3 267	19.9%	70.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	22 287	21 487	4 604	20.7%	5 849	26.2%	3 280	15.3%	5 574	25.9%	19 308	89.9%	3 267	19.9%	70.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 287	10 787	4 174	34.0%	3 423	27.9%	3 280	30.4%	5 574	51.7%	16 451	152.5%	2 407	27.9%	131.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 287	10 787	4 174	34.0%	3 423	27.9%	3 280	30.4%	5 574	51.7%	16 451	152.5%	2 407	27.9%	131.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 000	10 700	430	4.3%	2 427	24.3%	-	-	-	-	2 857	26.7%	861	12.3%	(100.0%)
Electricity	-	-	430	-	-	-	-	-	-	-	430	-	861	24.8%	(100.0%)
Water	5 000	-	-	-	2 427	48.5%	-	-	-	-	2 427	-	-	-	-
Waste Water Management	5 000	10 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	95 766	86 310	26 429	27.6%	19 361	20.2%	4 248	4.9%	5 597	6.5%	55 635	64.5%	2 713	59.7%	106.3%
Property rates, penalties and collection charges	5 898	4 673	686	11.6%	1 004	17.0%	463	9.9%	455	9.7%	2 608	55.8%	321	27.2%	41.5%
Service charges	19 413	20 114	5 165	26.6%	3 805	19.6%	3 113	15.5%	2 771	13.8%	14 854	73.8%	1 572	63.7%	76.3%
Other revenue	1 323	3 748	974	73.7%	584	44.1%	618	16.5%	2 303	61.4%	4 479	119.5%	820	323.7%	180.9%
Government - operating	39 351	30 329	16 047	40.8%	6 647	16.9%	-	-	-	-	22 694	74.8%	-	37.4%	-
Government - capital	22 287	21 487	3 236	14.5%	7 269	32.6%	-	-	-	-	10 505	48.9%	-	50.1%	-
Interest	7 494	5 958	320	4.3%	53	.7%	53	.9%	69	1.2%	495	8.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 191)	(75 719)	(11 988)	14.2%	(16 434)	19.5%	(9 390)	12.4%	(11 533)	15.2%	(49 345)	65.2%	(8 944)	93.0%	29.0%
Suppliers and employees	(77 128)	(68 656)	(11 744)	15.2%	(14 374)	18.6%	(9 173)	13.4%	(10 765)	15.7%	(46 056)	67.1%	(8 645)	102.2%	24.5%
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 963)	(6 963)	(244)	3.5%	(2 060)	29.6%	(217)	3.1%	(768)	11.0%	(3 290)	47.2%	(299)	33.9%	156.6%
Net Cash from/(used) Operating Activities	11 575	10 590	14 441	124.8%	2 927	25.3%	(5 142)	(48.6%)	(5 936)	(56.1%)	6 290	59.4%	(6 231)	(26.5%)	(4.7%)
Cash Flow from Investing Activities															
Receipts	1 988	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 988	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 287)	(21 487)	(4 604)	20.7%	(5 849)	26.2%	(493)	2.3%	-	-	(10 947)	50.9%	(3 258)	-	(100.0%)
Capital assets	(22 287)	(21 487)	(4 604)	20.7%	(5 849)	26.2%	(493)	2.3%	-	-	(10 947)	50.9%	(3 258)	-	(100.0%)
Net Cash from/(used) Investing Activities	(20 299)	(21 287)	(4 604)	22.7%	(5 849)	28.8%	(493)	2.3%	-	-	(10 947)	51.4%	(3 258)	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 724)	(10 697)	9 836	(112.7%)	(2 922)	33.5%	(5 635)	52.7%	(5 936)	55.5%	(4 658)	43.5%	(9 489)	(49.7%)	(37.4%)
Cash/cash equivalents at the year begin:	1 432	1 432	-	-	9 836	686.9%	6 914	483.0%	1 279	89.3%	-	-	(1 899)	-	(167.3%)
Cash/cash equivalents at the year end:	(7 292)	(9 265)	9 836	(134.9%)	6 914	(94.8%)	1 279	(13.8%)	(4 658)	50.3%	(4 658)	50.3%	(11 388)	(795.2%)	(59.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	408	2.0%	601	3.0%	407	2.0%	18 670	93.0%	20 086	19.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	617	4.3%	844	5.9%	1 180	8.3%	11 545	81.4%	14 185	13.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	332	2.7%	291	2.4%	257	2.1%	11 407	92.8%	12 286	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	186	1.2%	179	1.2%	176	1.1%	14 937	96.5%	15 477	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	195	1.3%	182	1.3%	176	1.2%	13 897	96.2%	14 449	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	543	2.2%	535	2.2%	523	2.1%	22 987	93.5%	24 588	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	1.6%	12	1.0%	38	3.4%	1 059	94.0%	1 127	1.1%	-	-	-	-
Total By Income Source	2 298	2.2%	2 643	2.6%	2 757	2.7%	94 501	92.5%	102 199	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	117	2.8%	393	9.6%	372	9.1%	3 223	78.5%	4 103	4.0%	-	-	-	-
Commercial	409	7.3%	390	7.0%	337	6.0%	4 455	79.7%	5 591	5.5%	-	-	-	-
Households	1 773	1.9%	1 855	2.0%	2 041	2.2%	86 502	93.9%	92 170	90.2%	-	-	-	-
Other	-	-	6	1.7%	8	2.4%	321	96.0%	335	.3%	-	-	-	-
Total By Customer Group	2 298	2.2%	2 643	2.6%	2 757	2.7%	94 501	92.5%	102 199	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Floyd Leeuw	053 497 3111
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	201 287	202 010	55 160	27.4%	52 081	25.9%	27 303	13.5%	56 198	27.8%	190 742	94.4%	26 428	97.4%	112.6%
Property rates	15 654	15 654	4 540	29.0%	4 132	26.4%	4 168	26.6%	2 710	17.3%	15 550	99.3%	2 525	95.1%	7.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	45 203	45 099	7 799	17.3%	7 534	16.7%	7 996	17.7%	5 012	11.1%	28 342	62.8%	9 381	103.4%	(46.6%)
Service charges - water revenue	28 457	28 473	5 596	19.7%	5 865	20.6%	5 753	20.2%	5 981	21.0%	23 194	81.5%	4 765	90.3%	25.5%
Service charges - sanitation revenue	11 623	11 628	3 043	26.2%	2 978	25.6%	2 506	21.5%	2 000	17.2%	10 527	90.5%	2 793	106.7%	(28.4%)
Service charges - refuse revenue	7 734	7 734	1 934	25.0%	1 932	25.0%	1 641	21.2%	1 310	16.9%	6 817	88.1%	1 802	107.7%	(27.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	162	-	(100.0%)
Rental of facilities and equipment	380	363	92	24.4%	89	23.5%	96	26.3%	61	16.8%	339	93.3%	106	165.6%	(42.4%)
Interest earned - external investments	2 082	698	210	10.1%	139	6.7%	838	120.1%	66	9.4%	1 253	179.5%	1 004	107.4%	(93.4%)
Interest earned - outstanding debtors	9 457	12 943	2 766	29.2%	3 061	32.4%	3 265	25.2%	2 323	17.9%	11 415	88.2%	2 689	109.2%	(13.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	133	142	52	39.0%	19	14.3%	41	28.5%	4	3.0%	116	81.6%	17	101.7%	(75.3%)
Licences and permits	1 617	1 238	382	23.6%	327	20.2%	404	32.6%	299	24.2%	1 412	114.0%	429	98.2%	(30.1%)
Agency services	1 312	489	336	25.6%	335	25.5%	450	92.1%	186	38.1%	1 307	267.4%	378	107.0%	(50.8%)
Transfers recognised - operational	76 376	76 077	28 243	37.0%	25 055	32.8%	-	-	36 110	47.5%	89 408	117.5%	-	93.1%	(100.0%)
Other own revenue	1 260	1 261	167	13.2%	403	32.0%	146	11.6%	134	10.6%	850	67.4%	377	112.7%	(64.4%)
Gains on disposal of PPE	-	211	-	-	211	-	-	-	-	-	211	100.0%	-	-	-
Operating Expenditure	219 153	215 939	30 345	13.8%	53 145	24.2%	38 094	17.6%	20 868	9.7%	142 452	66.0%	49 088	87.4%	(57.5%)
Employee related costs	48 290	55 911	13 793	28.6%	14 035	29.1%	13 757	24.6%	9 208	16.5%	50 793	90.8%	12 388	106.1%	(25.7%)
Remuneration of councillors	4 634	4 454	1 060	22.9%	1 095	23.6%	1 073	24.1%	783	17.6%	4 012	90.1%	726	98.1%	7.9%
Debt impairment	30 440	11 984	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 293	7 293	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	66 131	71 481	6 029	9.1%	24 672	37.3%	12 118	17.0%	6 182	8.6%	49 000	68.5%	22 436	122.7%	(72.4%)
Other Materials	6 937	8 777	1 283	18.5%	2 429	35.0%	1 054	12.0%	331	3.8%	5 097	58.1%	2 048	86.1%	(83.8%)
Contracted services	13 122	7 836	2 265	17.3%	4 612	35.1%	2 682	34.2%	762	9.7%	10 321	131.7%	3 646	91.1%	(79.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(1 371)	-	(100.0%)
Other expenditure	42 305	48 203	5 915	14.0%	6 302	14.9%	7 411	15.4%	3 602	7.5%	23 229	48.2%	9 215	78.3%	(60.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 866)	(13 929)	24 815		(1 063)		(10 792)		35 330		48 290		(22 660)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	62 206	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(17 866)	48 277	24 815		(1 063)		(10 792)		35 330		48 290		(22 660)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(17 866)	48 277	24 815		(1 063)		(10 792)		35 330		48 290		(22 660)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(17 866)	48 277	24 815		(1 063)		(10 792)		35 330		48 290		(22 660)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(17 866)	48 277	24 815		(1 063)		(10 792)		35 330		48 290		(22 660)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	100 953	62 206	9 090	9.0%	29 918	29.6%	8 145	13.1%	9 814	15.8%	56 967	91.6%	17 531	47.7%	(44.0%)
National Government	44 836	44 836	8 596	19.2%	23 063	51.4%	5 219	11.6%	9 602	21.4%	46 480	103.7%	11 832	93.8%	(18.8%)
Provincial Government	39 430	6 076	-	-	2 198	5.6%	1 106	18.2%	-	-	3 304	54.4%	-	-	-
District Municipality	5 000	-	-	-	2 290	45.8%	-	-	-	-	2 290	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	89 266	50 912	8 596	9.6%	27 551	30.9%	6 325	12.4%	9 602	18.9%	52 074	102.3%	11 832	43.1%	(18.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 687	11 294	494	4.2%	2 366	20.2%	1 820	16.1%	212	1.9%	4 893	43.3%	5 698	99.2%	(96.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	100 953	62 206	9 090	9.0%	29 918	29.6%	8 145	13.1%	9 814	15.8%	56 967	91.6%	17 531	47.7%	(44.0%)
Governance and Administration	1 255	911	170	13.5%	196	15.6%	14	1.5%	103	11.3%	483	53.0%	1 359	88.7%	(92.4%)
Executive & Council	588	4	110	18.7%	-	-	-	-	4	100.0%	114	3 242.9%	726	75.8%	(99.5%)
Budget & Treasury Office	182	322	-	-	131	71.9%	-	-	-	-	131	40.6%	229	101.6%	(100.0%)
Corporate Services	486	586	60	12.3%	65	13.5%	14	2.4%	100	17.0%	239	40.7%	405	103.0%	(75.4%)
Community and Public Safety	6 605	6 629	10	.2%	4 143	62.7%	759	11.4%	56	.9%	4 969	74.9%	386	1.1%	(85.4%)
Community & Social Services	6 145	6 314	10	.2%	3 838	62.5%	752	11.9%	56	.9%	4 656	73.7%	386	288.3%	(85.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	460	315	-	-	305	66.3%	7	2.3%	-	-	312	99.1%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 380	19 899	1 754	7.2%	10 995	45.1%	2 897	14.6%	4 928	24.8%	20 573	103.4%	1 678	78.7%	193.7%
Planning and Development	-	-	-	-	5 640	-	-	-	-	-	5 640	-	-	-	-
Road Transport	24 380	19 899	1 754	7.2%	5 355	22.0%	2 897	14.6%	4 928	24.8%	14 934	75.0%	1 678	78.0%	193.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	68 713	34 767	7 157	10.4%	14 584	21.2%	4 476	12.9%	4 727	13.6%	30 943	89.0%	14 108	82.2%	(66.5%)
Electricity	1 725	1 725	314	18.2%	187	10.8%	574	33.3%	352	20.4%	1 427	82.8%	2 431	127.2%	(85.5%)
Water	34 522	32 542	6 842	19.8%	14 320	41.5%	3 901	12.0%	4 375	13.4%	29 438	90.5%	10 303	81.1%	(57.5%)
Waste Water Management	32 466	500	-	-	77	.2%	-	-	-	-	77	15.4%	1 374	59.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	281 383	258 496	65 289	23.2%	71 382	25.4%	37 688	14.6%	37 373	14.5%	211 732	81.9%	36 292	77.7%	3.0%
Property rates, penalties and collection charges	12 523	-	4 540	36.3%	4 132	33.0%	4 168	-	2 741	-	15 581	-	2 525	95.1%	8.6%
Service charges	89 296	-	18 372	20.6%	18 310	20.5%	17 895	-	15 777	-	70 355	-	18 903	100.3%	(16.5%)
Other revenue	6 783	108 576	1 028	15.2%	1 173	17.3%	1 137	1.0%	730	.7%	4 068	3.7%	1 307	95.8%	(44.2%)
Government - operating	76 376	76 076	31 263	40.9%	25 419	33.3%	-	-	18 055	23.7%	74 737	98.2%	-	97.6%	(100.0%)
Government - capital	88 839	62 792	9 875	11.1%	22 209	25.0%	13 650	21.7%	-	-	45 734	72.8%	12 553	46.6%	(100.0%)
Interest	7 566	11 052	210	2.8%	139	1.8%	838	7.6%	70	.6%	1 257	11.4%	1 004	22.0%	(93.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 149)	(193 088)	(30 345)	15.0%	(53 145)	26.3%	(38 094)	19.7%	(30 873)	16.0%	(152 456)	79.0%	(49 506)	102.8%	(37.6%)
Suppliers and employees	(202 149)	(193 088)	(30 345)	15.0%	(53 145)	26.3%	(38 094)	19.7%	(30 873)	16.0%	(152 456)	79.0%	(50 457)	101.9%	(38.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	951	(73 582 050.0%)	(100.0%)
Net Cash from/(used) Operating Activities	79 235	65 408	34 944	44.1%	18 238	23.0%	(406)	(.6%)	6 501	9.9%	59 276	90.6%	(13 214)	35.1%	(149.2%)
Cash Flow from Investing Activities															
Receipts	(23 809)	(23 809)	49 033	(205.9%)	47 397	(199.1%)	3 525	(14.8%)	-	-	99 954	(419.8%)	101 299	123.3%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	211	-	-	-	-	-	211	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(13 604)	(13 604)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(10 205)	(10 205)	49 033	(480.5%)	47 186	(462.4%)	3 525	(34.5%)	-	-	99 743	(977.4%)	101 299	-	(100.0%)
Payments	(88 839)	(62 206)	(10 313)	11.6%	(31 798)	35.8%	(9 011)	14.5%	(6 848)	11.0%	(57 970)	93.2%	(19 935)	52.1%	(65.6%)
Capital assets	(88 839)	(62 206)	(10 313)	11.6%	(31 798)	35.8%	(9 011)	14.5%	(6 848)	11.0%	(57 970)	93.2%	(19 935)	52.1%	(65.6%)
Net Cash from/(used) Investing Activities	(112 648)	(86 015)	38 719	(34.4%)	15 599	(13.8%)	(5 487)	6.4%	(6 848)	8.0%	41 983	(48.8%)	81 364	(762.7%)	(108.4%)
Cash Flow from Financing Activities															
Receipts	-	-	(10)	-	9	-	(16)	-	(5)	-	(22)	-	96	54.1%	(104.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(10)	-	9	-	(16)	-	(5)	-	(22)	-	96	54.1%	(104.9%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(10)	-	9	-	(16)	-	(5)	-	(22)	-	96	54.1%	(104.9%)
Net Increase/(Decrease) in cash held	(33 413)	(20 607)	73 652	(220.4%)	33 846	(101.3%)	(5 909)	28.7%	(352)	1.7%	101 238	(491.3%)	68 247	98.8%	(100.5%)
Cash/cash equivalents at the year begin:	27 093	25 766	33 077	122.1%	106 729	393.9%	140 575	545.6%	134 667	522.6%	33 077	128.4%	62 613	217.4%	115.1%
Cash/cash equivalents at the year end:	(6 320)	5 159	106 729	(1 688.7%)	140 575	(2 224.2%)	134 667	2 610.2%	134 315	2 603.4%	134 315	2 603.4%	130 860	119.8%	2.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 392	3.6%	3 133	4.7%	4 343	6.5%	56 965	85.2%	66 834	26.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 827	23.3%	669	8.5%	417	5.3%	4 932	62.9%	7 844	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 346	4.7%	956	3.3%	862	3.0%	25 460	88.9%	28 624	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	904	1.8%	805	1.6%	782	1.5%	48 003	95.1%	50 495	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	584	1.8%	519	1.6%	503	1.5%	31 030	95.1%	32 636	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 190	2.2%	1 152	2.1%	1 098	2.0%	50 704	93.6%	54 143	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	502	4.7%	32	.3%	26	.2%	10 113	94.8%	10 672	4.2%	-	-	-	-
Total By Income Source	8 745	3.5%	7 265	2.9%	8 031	3.2%	227 207	90.4%	251 248	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	427	4.1%	299	2.9%	229	2.2%	9 380	90.8%	10 335	4.1%	-	-	-	-
Commercial	2 718	14.6%	1 281	6.9%	1 087	5.8%	13 593	72.8%	18 679	7.4%	-	-	-	-
Households	5 389	2.5%	5 505	2.5%	6 625	3.0%	202 001	92.0%	219 519	87.4%	-	-	-	-
Other	210	7.7%	180	6.6%	90	3.3%	2 234	82.3%	2 715	1.1%	-	-	-	-
Total By Customer Group	8 745	3.5%	7 265	2.9%	8 031	3.2%	227 207	90.4%	251 248	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Moeketsi P Dichaba	053 474 9700
Financial Manager	Mr Tymothy Sediti	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	107 992	109 807	34 270	31.7%	34 220	31.7%	4 003	3.6%	36 786	33.5%	109 279	99.5%	4 913	101.3%	648.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 061	1 061	246	23.2%	13	1.2%	468	44.1%	243	22.9%	971	91.5%	214	92.5%	13.5%
Interest earned - external investments	5 673	5 673	1 352	23.8%	1 557	27.5%	1 686	29.7%	2 078	36.6%	6 673	117.6%	1 577	118.2%	31.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	(5)	-	(100.0%)
Transfers recognised - operational	101 083	102 898	32 659	32.3%	32 599	32.2%	1 815	1.8%	34 366	33.4%	101 439	98.6%	2 901	100.3%	1 084.6%
Other own revenue	115	115	13	11.5%	42	36.2%	34	29.3%	98	85.4%	187	162.5%	226	1 261.1%	(56.4%)
Gains on disposal of PPE	60	60	-	-	9	14.5%	-	-	1	1.7%	10	16.2%	-	1.0%	(100.0%)
Operating Expenditure	132 631	136 238	17 085	12.9%	29 640	22.3%	26 338	19.3%	28 938	21.2%	102 001	74.9%	27 704	77.7%	4.5%
Employee related costs	54 388	54 410	10 181	18.7%	11 365	20.9%	11 688	21.5%	13 762	25.3%	46 996	86.4%	12 801	86.1%	7.5%
Remuneration of councillors	6 055	6 055	1 363	22.5%	1 339	22.1%	1 345	22.2%	1 644	27.2%	5 691	94.0%	1 423	95.5%	15.5%
Debt impairment	3	3	-	-	-	-	11	356.5%	-	-	11	356.5%	-	-	-
Depreciation and asset impairment	5 380	5 380	-	-	3 777	70.2%	1 166	21.7%	(794)	(14.8%)	4 149	77.1%	830	80.4%	(195.7%)
Finance charges	2 854	3 344	-	-	552	19.3%	-	-	501	15.0%	1 052	31.5%	583	54.8%	(14.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 245	4 874	709	13.5%	560	10.7%	720	14.8%	1 048	21.5%	3 037	62.3%	990	70.7%	5.9%
Contracted services	-	258	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	42 973	44 716	1 980	4.6%	8 815	20.5%	9 319	20.8%	9 545	21.3%	29 659	66.3%	9 225	70.4%	3.5%
Other expenditure	15 533	16 997	2 852	18.4%	3 232	20.8%	2 089	12.3%	3 233	19.0%	11 406	67.1%	1 851	70.0%	74.6%
Loss on disposal of PPE	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 639)	(26 431)	17 186		4 580		(22 336)		7 848		7 278		(22 790)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 639)	(26 431)	17 186		4 580		(22 336)		7 848		7 278		(22 790)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 639)	(26 431)	17 186		4 580		(22 336)		7 848		7 278		(22 790)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 639)	(26 431)	17 186		4 580		(22 336)		7 848		7 278		(22 790)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 639)	(26 431)	17 186		4 580		(22 336)		7 848		7 278		(22 790)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	5 340	3 332	71	1.3%	817	15.3%	353	10.6%	259	7.8%	1 500	45.0%	676	61.9%	(61.7%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	335	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	335	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 340	2 997	71	1.3%	817	15.3%	353	11.8%	259	8.6%	1 500	50.0%	676	61.9%	(61.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 340	3 332	71	1.3%	817	15.3%	353	10.6%	259	7.8%	1 500	45.0%	676	61.9%	(61.7%)
Governance and Administration	2 320	2 675	45	1.9%	718	30.9%	329	12.3%	218	8.2%	1 310	49.0%	245	78.5%	(11.1%)
Executive & Council	187	390	2	1.3%	-	-	111	28.6%	29	7.5%	143	36.7%	-	71.7%	(100.0%)
Budget & Treasury Office	1 358	1 365	4	.3%	718	52.9%	148	10.8%	69	5.0%	939	68.8%	80	91.5%	(14.2%)
Corporate Services	775	920	38	4.9%	-	-	70	7.6%	120	13.0%	228	24.8%	165	63.1%	(27.3%)
Community and Public Safety	2 790	90	26	.9%	37	1.3%	-	-	-	-	62	69.2%	325	62.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 746	46	-	-	37	1.3%	-	-	-	-	37	79.5%	325	60.3%	(100.0%)
Housing	44	44	26	58.5%	-	-	-	-	-	-	26	58.5%	-	99.5%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	169	172	-	-	63	37.1%	17	9.8%	3	1.7%	83	48.0%	106	28.4%	(97.2%)
Planning and Development	151	154	-	-	63	41.5%	3	1.7%	3	1.9%	68	44.3%	106	30.9%	(97.2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	18	18	-	-	-	-	14	79.4%	-	-	14	79.4%	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	61	396	-	-	-	-	7	1.7%	38	9.6%	45	11.3%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	106 901	108 281	43 940	41.1%	36 459	34.1%	29 829	27.5%	3 346	3.1%	113 575	104.9%	3 567	110.3%	(6.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	145	145	1 044	719.6%	904	623.6%	781	538.7%	1 143	788.5%	3 873	2 670.8%	1 979	10 226.9%	(42.2%)
Government - operating	101 083	102 463	41 163	40.7%	33 997	33.6%	27 360	26.7%	509	.5%	103 029	100.6%	11	101.3%	4 688.4%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 673	5 673	1 734	30.6%	1 557	27.5%	1 689	29.8%	1 693	29.8%	6 673	117.6%	1 577	135.4%	7.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 186)	(112 837)	(23 978)	20.8%	(28 559)	24.8%	(27 095)	24.0%	(30 445)	27.0%	(110 078)	97.6%	(27 108)	89.0%	12.3%
Suppliers and employees	(74 941)	(73 763)	(17 437)	23.3%	(18 675)	24.9%	(18 435)	25.0%	(20 430)	27.7%	(74 978)	101.6%	(14 803)	91.7%	38.0%
Finance charges	(1 569)	(1 569)	-	-	(552)	35.2%	-	-	(501)	31.9%	(1 052)	67.1%	(583)	99.9%	(14.1%)
Transfers and grants	(38 676)	(37 505)	(6 541)	16.9%	(9 332)	24.1%	(8 661)	23.1%	(9 514)	25.4%	(34 048)	90.8%	(11 723)	84.4%	(18.8%)
Net Cash from/(used) Operating Activities	(8 285)	(4 556)	19 963	(240.9%)	7 900	(95.4%)	2 734	(60.0%)	(27 100)	594.8%	3 497	(76.8%)	(23 542)	(77.3%)	15.1%
Cash Flow from Investing Activities															
Receipts	57	57	-	-	10	17.5%	-	-	1	1.8%	11	19.2%	-	-	(100.0%)
Proceeds on disposal of PPE	57	57	-	-	10	17.5%	-	-	1	1.8%	11	19.2%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 539)	(2 197)	(337)	7.4%	(851)	18.8%	(343)	15.6%	32	(1.4%)	(1 500)	68.3%	(786)	103.6%	(104.0%)
Capital assets	(4 539)	(2 197)	(337)	7.4%	(851)	18.8%	(343)	15.6%	32	(1.4%)	(1 500)	68.3%	(786)	103.6%	(104.0%)
Net Cash from/(used) Investing Activities	(4 482)	(2 140)	(337)	7.5%	(842)	18.8%	(343)	16.0%	33	(1.5%)	(1 489)	69.6%	(786)	103.6%	(104.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 606)	(1 606)	-	-	(778)	48.4%	-	-	(829)	51.6%	(1 607)	100.1%	(747)	90.0%	11.0%
Repayment of borrowing	(1 606)	(1 606)	-	-	(778)	48.4%	-	-	(829)	51.6%	(1 607)	100.1%	(747)	90.0%	11.0%
Net Cash from/(used) Financing Activities	(1 606)	(1 606)	-	-	(778)	48.4%	-	-	(829)	51.6%	(1 607)	100.1%	(747)	90.0%	11.0%
Net Increase/(Decrease) in cash held	(14 373)	(8 302)	19 625	(136.5%)	6 280	(43.7%)	2 391	(28.8%)	(27 896)	336.0%	401	(4.8%)	(25 074)	(28.5%)	11.3%
Cash/cash equivalents at the year begin:	97 333	87 934	87 934	90.3%	107 560	110.5%	113 840	129.5%	116 231	132.2%	87 934	100.0%	113 610	100.0%	2.3%
Cash/cash equivalents at the year end:	82 960	79 632	107 560	129.7%	113 840	137.2%	116 231	146.0%	88 336	110.9%	88 336	110.9%	88 535	134.0%	(.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 874	97.7%	1	-	0	-	159	2.3%	7 034	100.0%	-	-	-	-
Total By Income Source	6 874	97.7%	1	-	0	-	159	2.3%	7 034	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	311	99.4%	-	-	-	-	2	.6%	313	4.4%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 563	97.6%	1	-	0	-	157	2.3%	6 721	95.6%	-	-	-	-
Total By Customer Group	6 874	97.7%	1	-	0	-	159	2.3%	7 034	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	376	100.0%	-	-	-	-	-	-	376	100.0%
Total	376	100.0%	-	-	-	-	-	-	376	100.0%

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Onneile Moseki (Acting)	053 838 0944

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	296 428	301 659	107 312	36.2%	76 791	25.9%	98 964	32.8%	25 597	8.5%	308 664	102.3%	52 377	123.0%	(51.1%)
Property rates	21 233	31 152	7 701	36.3%	7 875	37.1%	2 593	8.3%	17 058	54.8%	35 227	113.1%	4 503	117.8%	278.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	18 781	18 781	5 799	30.9%	5 867	31.2%	2 036	10.8%	1 988	10.6%	15 691	83.5%	3 978	86.6%	(50.0%)
Service charges - sanitation revenue	-	-	2 628	-	-	-	-	-	-	-	2 628	-	-	-	-
Service charges - refuse revenue	10 287	10 287	1 314	12.8%	3 944	38.3%	1 315	12.8%	1 315	12.8%	7 888	76.7%	2 282	89.4%	(42.4%)
Service charges - other	-	-	0	-	1	-	0	-	0	-	1	-	-	-	(100.0%)
Rental of facilities and equipment	95	95	14	14.7%	23	24.7%	(3)	(3.5%)	20	20.7%	54	56.7%	14	24.5%	45.2%
Interest earned - external investments	3 704	3 704	39	1.1%	97	2.6%	19 868	536.4%	3 422	92.4%	23 426	632.5%	99	28.9%	3 353.1%
Interest earned - outstanding debtors	5 038	5 038	1 538	30.5%	2 055	40.8%	921	18.3%	916	18.2%	5 430	107.8%	1 385	91.3%	(33.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	225 060	231 916	87 982	39.1%	56 558	25.1%	72 090	31.1%	309	.1%	216 939	93.5%	34 091	106.4%	(99.1%)
Other own revenue	12 230	686	297	2.4%	371	3.0%	145	21.1%	568	82.8%	1 380	201.2%	6 026	5 280.4%	(90.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 200	285 374	55 142	19.5%	49 338	17.5%	55 298	19.4%	61 071	21.4%	220 850	77.4%	47 768	80.4%	27.9%
Employee related costs	73 931	86 295	14 498	19.6%	15 585	21.1%	15 483	17.9%	18 035	20.9%	63 602	73.7%	13 988	93.6%	28.9%
Remuneration of councillors	17 831	-	4 186	23.5%	4 203	23.6%	4 092	-	5 014	-	17 494	-	4 005	75.6%	25.2%
Debt impairment	8 387	8 387	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 870	5 870	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	120	120	-	-	-	-	16	13.2%	-	-	16	13.2%	-	-	-
Bulk purchases	47 295	47 295	13 799	29.2%	2 485	5.3%	9 551	20.2%	9 981	21.1%	35 816	75.7%	4 880	69.9%	104.5%
Other Materials	17 905	18 857	3 443	19.2%	2 976	16.6%	1 290	6.8%	4 788	25.4%	12 497	66.3%	2 886	96.4%	65.9%
Contracted services	28 680	37 557	6 698	23.4%	10 294	35.9%	7 724	20.6%	8 080	21.5%	32 795	87.3%	6 106	99.0%	32.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	82 181	80 993	12 518	15.2%	13 796	16.8%	17 142	21.2%	15 175	18.7%	58 631	72.4%	15 904	81.6%	(4.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 228	16 285	52 169		27 453		43 665		(35 474)		87 813		4 609		
Transfers recognised - capital	107 110	157 089	9 380	8.8%	5 764	5.4%	9 558	6.1%	-	-	24 702	15.7%	98 713	92.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	121 338	173 374	61 549		33 217		53 223		(35 474)		112 515		103 322		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	121 338	173 374	61 549		33 217		53 223		(35 474)		112 515		103 322		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	121 338	173 374	61 549		33 217		53 223		(35 474)		112 515		103 322		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	121 338	173 374	61 549		33 217		53 223		(35 474)		112 515		103 322		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	118 666	164 069	55 595	46.9%	59 921	50.5%	19 039	11.6%	47 721	29.1%	182 276	111.1%	38 079	102.0%	25.3%
National Government	107 110	109 589	55 565	51.9%	50 658	47.3%	12 942	11.8%	42 497	38.8%	161 663	147.5%	38 079	107.0%	11.6%
Provincial Government	-	31 500	-	-	9 246	-	4 708	14.9%	3 835	12.2%	17 788	56.5%	-	92.1%	(100.0%)
District Municipality	-	16 000	-	-	-	-	1 199	7.5%	1 199	7.5%	2 399	15.0%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 110	157 089	55 565	51.9%	59 904	55.9%	18 849	12.0%	47 531	30.3%	181 849	115.8%	38 079	105.2%	24.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 556	6 980	30	.3%	17	.1%	190	2.7%	190	2.7%	427	6.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118 666	164 069	55 595	46.9%	59 921	50.5%	19 039	11.6%	47 721	29.1%	182 276	111.1%	38 079	102.0%	25.3%
Governance and Administration	7 756	806	30	.4%	17	.2%	190	23.6%	190	23.6%	427	53.0%	115	89.4%	65.9%
Executive & Council	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	756	806	30	4.0%	17	2.2%	190	23.6%	190	23.6%	427	53.0%	115	89.4%	65.9%
Community and Public Safety	-	-	-	-	-	-	-	-	464	-	464	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	464	-	464	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 291	82 375	30 273	50.2%	32 468	53.9%	8 521	10.3%	21 672	26.3%	92 933	112.8%	13 593	124.8%	59.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60 291	82 375	30 273	50.2%	32 468	53.9%	8 521	10.3%	21 672	26.3%	92 933	112.8%	13 593	124.8%	59.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 019	77 939	25 293	52.7%	27 436	57.1%	10 329	13.3%	25 395	32.6%	88 452	113.5%	24 371	94.8%	4.2%
Electricity	2 000	2 892	-	-	1 855	92.8%	-	-	-	-	1 855	64.2%	-	-	-
Water	17 957	56 763	12 972	72.2%	20 607	114.8%	9 821	17.3%	16 601	29.2%	60 000	105.7%	8 293	106.4%	100.2%
Waste Water Management	-	18 285	12 320	-	4 974	-	508	2.8%	8 794	48.1%	26 596	145.5%	16 079	-	(45.3%)
Waste Management	28 062	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 600	2 950	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	380 284	435 494	140 559	37.0%	150 248	39.5%	169 641	39.0%	24 843	5.7%	485 292	111.4%	2 976	116.9%	734.7%
Property rates, penalties and collection charges	21 233	31 157	213	1.0%	426	2.0%	106	.3%	426	1.4%	1 171	3.8%	306	500.3%	39.0%
Service charges	5 814	5 903	-	-	768	13.2%	22 665	383.9%	1 559	26.4%	24 993	423.4%	-	100.0%	(100.0%)
Other revenue	12 325	4 390	2 753	22.3%	11 252	91.3%	3 025	68.9%	9 546	217.4%	26 576	605.4%	2 553	394.1%	273.8%
Government - operating	225 060	231 916	88 534	39.3%	63 251	28.1%	72 854	31.4%	-	-	224 639	96.9%	87	123.8%	(100.0%)
Government - capital	107 110	157 089	49 037	45.8%	74 505	69.6%	70 413	44.8%	12 793	8.1%	206 749	131.6%	-	47.0%	(100.0%)
Interest	8 741	5 038	22	.3%	46	.5%	578	11.5%	519	10.3%	1 165	23.1%	30	1.6%	1 644.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(267 942)	(271 117)	(59 652)	22.3%	(68 723)	25.6%	(81 894)	30.2%	(71 455)	26.4%	(281 724)	103.9%	(49 399)	105.5%	44.6%
Suppliers and employees	(267 822)	(270 997)	(59 599)	22.3%	(68 631)	25.6%	(81 853)	30.2%	(71 397)	26.3%	(281 481)	103.9%	(49 366)	105.5%	44.6%
Finance charges	(120)	(120)	(53)	44.1%	(92)	76.3%	(41)	34.1%	(58)	48.3%	(243)	202.9%	(33)	84.7%	76.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	112 341	164 377	80 907	72.0%	81 525	72.6%	87 747	53.4%	(46 612)	(28.4%)	203 567	123.8%	(46 423)	137.1%	.4%
Cash Flow from Investing Activities															
Receipts	-	-	(22 860)	-	(30 438)	-	(74 300)	-	117 419	-	(10 178)	-	39 776	-	195.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(22 860)	-	(30 438)	-	(74 300)	-	117 419	-	(10 178)	-	39 776	-	195.2%
Payments	(118 666)	(164 069)	(54 744)	46.1%	(46 805)	39.4%	(15 290)	9.3%	(47 011)	28.7%	(163 849)	99.9%	(35 841)	121.3%	31.2%
Capital assets	(118 666)	(164 069)	(54 744)	46.1%	(46 805)	39.4%	(15 290)	9.3%	(47 011)	28.7%	(163 849)	99.9%	(35 841)	121.3%	31.2%
Net Cash from/(used) Investing Activities	(118 666)	(164 069)	(77 604)	65.4%	(77 242)	65.1%	(89 590)	54.6%	70 409	(42.9%)	(174 027)	106.1%	3 935	135.7%	1 689.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 325)	308	3 303	(52.2%)	4 283	(67.7%)	(1 843)	(599.2%)	23 796	7 737.3%	29 540	9 604.8%	(42 488)	3 096.3%	(156.0%)
Cash/cash equivalents at the year begin:	43 093	-	2 410	5.6%	5 713	13.3%	9 996	-	8 153	-	2 410	-	44 898	1.6%	(81.8%)
Cash/cash equivalents at the year end:	36 768	308	5 713	15.5%	9 996	27.2%	8 153	2 651.0%	31 950	10 388.3%	31 950	10 388.3%	2 410	5.6%	1 225.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 045	2.4%	2 061	2.5%	1 995	2.4%	77 501	92.7%	83 602	51.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 294	46.1%	1 390	6.9%	524	2.6%	8 937	44.4%	20 144	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 302	4.3%	1 300	4.3%	1 299	4.3%	26 248	87.1%	30 149	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	954	3.5%	923	3.4%	891	3.3%	24 458	89.8%	27 226	16.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5	100.0%	5	-	-	-	-	-
Total By Income Source	13 595	8.4%	5 674	3.5%	4 709	2.9%	137 149	85.1%	161 126	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 221	64.5%	947	8.5%	299	2.7%	2 723	24.3%	11 190	6.9%	-	-	-	-
Commercial	195	4.4%	87	2.0%	90	2.0%	4 039	91.6%	4 411	2.7%	-	-	-	-
Households	6 179	4.2%	4 639	3.2%	4 320	3.0%	130 386	89.6%	145 525	90.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 595	8.4%	5 674	3.5%	4 709	2.9%	137 149	85.1%	161 126	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	15 242	100.0%	15 242	78.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 163	99.9%	4	.1%	-	-	-	-	4 167	21.5%
Total	4 163	21.5%	4	-	-	-	15 242	78.5%	19 409	100.0%

Contact Details

Municipal Manager	Mr Mr Roger Nkhumise	012 716 1300
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 394 012	1 394 012	218 126	15.6%	479 099	34.4%	241 362	17.3%	318 374	22.8%	1 256 961	90.2%	206 620	85.3%	54.1%
Property rates	330 084	330 084	84 474	25.6%	77 942	23.6%	72 907	22.1%	76 687	23.2%	312 010	94.5%	48 012	74.9%	59.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	450 000	450 000	93 556	20.8%	82 400	18.3%	103 819	23.1%	87 909	19.5%	367 684	81.7%	90 998	93.1%	(3.4%)
Service charges - water revenue	100 990	100 990	17 206	17.0%	34 980	34.6%	22 867	22.6%	27 727	27.5%	102 781	101.8%	27 841	118.4%	(.4%)
Service charges - sanitation revenue	24 633	24 633	(309)	(1.3%)	7 885	32.0%	8 491	34.5%	6 898	28.0%	22 965	93.2%	13 243	141.1%	(47.9%)
Service charges - refuse revenue	25 944	25 944	6 510	25.1%	6 448	24.9%	6 414	24.7%	6 362	24.5%	25 735	99.2%	5 976	100.8%	6.5%
Service charges - other	-	-	-	-	-	-	-	-	46	-	46	-	18	4.9%	151.6%
Rental of facilities and equipment	596	596	172	28.8%	140	23.4%	122	20.5%	176	29.5%	610	102.3%	218	102.7%	(19.3%)
Interest earned - external investments	3 943	3 943	813	20.6%	713	18.1%	1 983	50.3%	1 064	27.0%	4 573	116.0%	1 408	39.5%	(24.4%)
Interest earned - outstanding debtors	50 253	50 253	11 531	22.9%	13 188	26.2%	19 698	39.2%	20 351	40.5%	64 768	128.9%	10 817	80.8%	88.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 094	1 094	193	17.7%	167	15.2%	84	7.6%	511	46.7%	954	87.2%	184	147.8%	177.9%
Licences and permits	1 796	1 796	340	18.9%	3 772	210.0%	706	39.3%	655	36.5%	5 472	304.7%	290	29.7%	125.6%
Agency services	2 245	2 245	187	8.3%	105	4.7%	1 104	49.2%	1 098	48.9%	2 494	111.1%	-	22.9%	(100.0%)
Transfers recognised - operational	375 958	375 958	-	-	246 954	65.7%	-	-	83 403	22.2%	330 357	87.9%	2 989	82.6%	2 690.1%
Other own revenue	26 477	26 477	3 453	13.0%	4 407	16.6%	3 167	12.0%	5 487	20.7%	16 514	62.4%	4 625	38.9%	18.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 393 932	1 383 427	343 587	24.6%	353 611	25.4%	289 538	20.9%	297 404	21.5%	1 284 140	92.8%	326 254	93.4%	(8.8%)
Employee related costs	308 100	308 100	76 768	24.9%	83 996	27.3%	78 717	25.5%	77 767	25.2%	317 248	103.0%	72 848	100.2%	6.8%
Remuneration of councillors	25 800	25 800	5 203	20.2%	5 372	20.8%	3 561	13.8%	8 272	32.1%	22 408	86.9%	5 859	114.9%	41.2%
Debt impairment	232 913	232 913	28 286	12.1%	8	-	33 839	14.5%	30 516	13.1%	92 649	39.8%	7	6.6%	469 375.6%
Depreciation and asset impairment	78 340	78 340	-	-	-	-	-	-	-	-	-	-	10 100	58.3%	(100.0%)
Finance charges	10 000	-	21 730	217.3%	21 730	217.3%	21 257	-	7 086	-	71 802	-	27 362	791.7%	(74.1%)
Bulk purchases	449 200	463 000	152 963	34.1%	138 416	30.8%	96 629	20.9%	89 574	19.3%	477 583	103.1%	106 701	105.3%	(16.1%)
Other Materials	47 825	48 562	10 414	21.8%	13 729	28.7%	8 790	18.1%	12 314	25.4%	45 247	93.2%	12 324	97.7%	(.1%)
Contracted services	106 200	87 478	20 736	19.5%	24 833	23.4%	19 353	22.1%	38 876	44.4%	103 797	118.7%	52 341	118.2%	(25.7%)
Transfers and grants	15 000	15 000	1 280	8.5%	6 101	40.7%	2 820	18.8%	2 877	19.2%	13 077	87.2%	1 725	107.8%	66.8%
Other expenditure	120 554	124 234	26 208	21.7%	59 427	49.3%	24 573	19.8%	30 121	24.2%	140 329	113.0%	36 987	96.2%	(18.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	80	10 585	(125 461)		125 488		(48 176)		20 970		(27 179)		(119 634)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	80	10 585	(125 461)		125 488		(48 176)		20 970		(27 179)		(119 634)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	80	10 585	(125 461)		125 488		(48 176)		20 970		(27 179)		(119 634)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80	10 585	(125 461)		125 488		(48 176)		20 970		(27 179)		(119 634)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80	10 585	(125 461)		125 488		(48 176)		20 970		(27 179)		(119 634)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	265 678	275 875	18 825	7.1%	44 860	16.9%	93 825	34.0%	105 756	38.3%	263 266	95.4%	94 937	83.4%	11.4%
National Government	259 178	266 475	18 145	7.0%	39 817	15.4%	90 141	33.8%	100 331	37.7%	248 434	93.2%	88 614	88.6%	13.2%
Provincial Government	-	-	165	-	1 562	-	499	-	2 155	-	4 381	-	1 729	72.1%	24.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	259 178	266 475	18 310	7.1%	41 379	16.0%	90 641	34.0%	102 485	38.5%	252 814	94.9%	90 344	84.8%	13.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 500	9 400	515	7.9%	3 481	53.6%	3 184	33.9%	3 270	34.8%	10 451	111.2%	4 593	54.1%	(28.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	265 678	275 875	18 825	7.1%	44 860	16.9%	93 825	34.0%	105 756	38.3%	263 266	95.4%	94 937	83.4%	11.4%
Governance and Administration	9 500	4 927	66	.7%	1 285	13.5%	1 673	34.0%	58	1.2%	3 081	62.5%	357	58.8%	(83.7%)
Executive & Council	-	30	-	-	34	-	-	-	-	-	34	113.2%	65	-	(100.0%)
Budget & Treasury Office	9 500	3 108	15	.2%	1 226	12.9%	1 656	53.3%	60	1.9%	2 957	95.2%	236	55.1%	(74.4%)
Corporate Services	-	1 790	51	-	25	-	17	.9%	(2)	(.1%)	90	5.1%	56	-	(103.7%)
Community and Public Safety	5 900	63 928	3 743	63.4%	9 526	161.5%	7 369	11.5%	15 609	24.4%	36 247	56.7%	18 595	42.7%	(16.1%)
Community & Social Services	1 200	26 670	1 158	96.5%	5 997	499.8%	4 507	16.9%	7 430	27.9%	19 092	71.6%	8 498	141.3%	(12.6%)
Sport And Recreation	4 700	20 839	2 553	54.3%	2 125	45.2%	2 862	13.7%	4 007	19.2%	11 546	55.4%	8 376	27.6%	(52.2%)
Public Safety	-	16 348	32	-	1 405	-	-	-	4 172	25.5%	5 608	34.3%	1 729	13.6%	141.2%
Housing	-	71	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Economic and Environmental Services	84 300	87 235	4 918	5.8%	19 784	23.5%	31 614	36.2%	32 365	37.1%	88 680	101.7%	35 173	120.6%	(8.0%)
Planning and Development	-	-	240	-	165	-	499	-	758	-	1 663	-	151	-	402.0%
Road Transport	84 300	87 235	4 678	5.5%	19 619	23.3%	31 114	35.7%	31 607	36.2%	87 018	99.8%	34 993	120.3%	(9.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	29	-	(100.0%)
Trading Services	165 978	119 784	10 099	6.1%	14 266	8.6%	53 169	44.4%	57 723	48.2%	135 257	112.9%	40 812	92.7%	41.4%
Electricity	12 000	12 000	-	-	238	2.0%	5 490	45.7%	3 684	30.7%	9 412	78.4%	4 820	54.3%	(23.6%)
Water	88 178	59 100	3 238	3.7%	7 410	8.4%	24 444	41.4%	36 386	61.6%	71 478	120.9%	28 637	127.9%	27.1%
Waste Water Management	51 800	38 684	6 240	12.0%	4 766	9.2%	22 269	57.6%	12 413	32.1%	45 689	118.1%	5 674	77.8%	118.8%
Waste Management	14 000	10 000	620	4.4%	1 851	13.2%	967	9.7%	5 240	52.4%	8 678	86.8%	1 681	12.5%	211.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 399 293	1 420 293	414 318	29.6%	346 247	24.7%	418 601	29.5%	335 602	23.6%	1 514 769	106.7%	196 437	104.3%	70.8%
Property rates, penalties and collection charges	247 563	247 563	36 672	14.8%	71 904	29.0%	63 842	25.8%	40 902	16.5%	213 321	86.2%	33 178	66.5%	23.3%
Service charges	430 176	451 176	103 293	24.0%	138 788	32.3%	145 638	32.3%	107 817	23.9%	495 536	109.8%	120 879	122.8%	(10.8%)
Other revenue	82 460	32 208	61 156	74.2%	7 107	8.6%	12 171	37.8%	66 345	206.0%	146 780	455.7%	38 170	145.3%	73.8%
Government - operating	375 958	375 958	150 313	40.0%	104 993	27.9%	-	-	116 879	31.1%	372 185	99.0%	-	93.8%	(100.0%)
Government - capital	259 194	259 194	59 422	22.9%	9 686	3.7%	182 008	70.2%	-	-	251 116	96.9%	-	97.5%	-
Interest	3 943	54 195	3 462	87.8%	13 768	349.2%	14 942	27.6%	3 659	6.8%	35 831	66.1%	4 210	207.1%	(13.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 082 679)	(1 082 679)	(388 288)	35.9%	(301 716)	27.9%	(323 273)	29.9%	(267 102)	24.7%	(1 280 380)	118.3%	(239 425)	106.2%	11.6%
Suppliers and employees	(1 057 679)	(1 067 679)	(388 284)	36.7%	(300 527)	28.4%	(299 196)	28.0%	(257 139)	24.1%	(1 245 146)	116.6%	(239 425)	110.4%	7.4%
Finance charges	(10 000)	-	-	-	-	-	(21 257)	-	(7 086)	-	(28 343)	-	-	-	(100.0%)
Transfers and grants	(15 000)	(15 000)	(5)	-	(1 189)	7.9%	(2 820)	18.8%	(2 877)	19.2%	(6 891)	45.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	316 614	337 614	26 030	8.2%	44 531	14.1%	95 328	28.2%	68 500	20.3%	234 389	69.4%	(42 989)	94.7%	(259.3%)
Cash Flow from Investing Activities															
Receipts	17 280	17 280	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 280	5 280	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(265 628)	(265 628)	(18 825)	7.1%	(42 950)	16.2%	(94 587)	35.6%	(107 423)	40.4%	(263 785)	99.3%	(68 971)	73.2%	55.7%
Capital assets	(265 628)	(265 628)	(18 825)	7.1%	(42 950)	16.2%	(94 587)	35.6%	(107 423)	40.4%	(263 785)	99.3%	(68 971)	73.2%	55.7%
Net Cash from/(used) Investing Activities	(248 348)	(248 348)	(18 825)	7.6%	(42 950)	17.3%	(94 587)	38.1%	(107 423)	43.3%	(263 785)	106.2%	(68 971)	95.8%	55.7%
Cash Flow from Financing Activities															
Receipts	70	70	-	-	18	26.3%	-	-	-	-	18	26.3%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	70	70	-	-	18	26.3%	-	-	-	-	18	26.3%	-	-	-
Payments	(800)	(800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(800)	(800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(730)	(730)	-	-	18	(2.5%)	-	-	-	-	18	(2.5%)	-	-	-
Net Increase/(Decrease) in cash held	67 536	88 536	7 205	10.7%	1 600	2.4%	741	.8%	(38 923)	(44.0%)	(29 377)	(33.2%)	(111 960)	(4.4%)	(65.2%)
Cash/cash equivalents at the year begin:	32 096	32 096	41 858	130.4%	49 063	152.9%	50 662	157.8%	51 403	160.2%	41 858	130.4%	170 410	152.0%	(69.8%)
Cash/cash equivalents at the year end:	99 632	120 632	49 063	49.2%	50 662	50.8%	51 403	42.6%	12 481	10.3%	12 481	10.3%	58 450	318.5%	(78.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 719	6.4%	9 613	4.8%	11 094	5.5%	166 720	83.3%	200 147	17.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 077	19.6%	16 379	11.9%	16 863	12.2%	77 641	56.3%	137 960	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 493	6.3%	16 709	4.1%	14 734	3.6%	347 068	85.9%	404 004	34.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 535	4.7%	2 350	3.1%	2 265	3.0%	67 492	89.2%	75 642	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 520	3.3%	1 663	2.2%	1 589	2.1%	69 877	92.4%	75 650	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 137	3.1%	6 910	3.0%	6 619	2.9%	207 711	91.0%	228 377	19.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	718	1.7%	1 575	3.7%	191	.5%	39 729	94.1%	42 213	3.6%	-	-	-	-
Total By Income Source	79 200	6.8%	55 200	4.7%	53 355	4.6%	976 239	83.9%	1 163 994	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 035	3.1%	1 608	2.5%	1 527	2.4%	59 756	92.0%	64 927	5.6%	-	-	-	-
Commercial	34 844	15.8%	20 171	9.1%	21 627	9.8%	144 487	65.3%	221 129	19.0%	-	-	-	-
Households	40 798	4.8%	32 052	3.7%	28 866	3.4%	757 070	88.2%	858 785	73.8%	-	-	-	-
Other	1 523	7.9%	1 369	7.1%	1 335	7.0%	14 926	77.9%	19 153	1.6%	-	-	-	-
Total By Customer Group	79 200	6.8%	55 200	4.7%	53 355	4.6%	976 239	83.9%	1 163 994	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30 706	28.9%	28 261	26.6%	11 957	11.3%	35 243	33.2%	106 168	80.7%
Bulk Water	42	.2%	23 642	99.8%	-	-	-	-	23 685	18.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 554	88.3%	205	11.7%	-	-	-	-	1 759	1.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	32 302	24.5%	52 109	39.6%	11 957	9.1%	35 243	26.8%	131 612	100.0%

Contact Details

Municipal Manager	Mr T Motlashuping	012 318 9500
Financial Manager	Ms T Nkuna	012 318 9322

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	3 599 712	3 599 712	778 915	21.6%	764 306	21.2%	707 095	19.6%	766 087	21.3%	3 016 404	83.8%	736 453	87.8%	4.0%
Property rates	256 484	256 484	91 156	35.5%	41 104	16.0%	65 666	25.6%	64 527	25.2%	262 454	102.3%	35 323	94.5%	82.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 889 181	1 889 181	375 199	19.9%	409 432	21.7%	371 476	19.7%	458 752	24.3%	1 614 859	85.5%	369 081	85.5%	24.3%
Service charges - water revenue	512 999	512 999	77 612	15.1%	73 272	14.3%	97 058	18.9%	92 758	18.1%	340 700	66.4%	83 578	90.0%	11.0%
Service charges - sanitation revenue	176 046	176 046	18 935	10.8%	19 247	10.9%	19 463	11.1%	19 625	11.1%	77 271	43.9%	136 147	104.6%	(85.6%)
Service charges - refuse revenue	88 273	88 273	22 403	25.4%	22 910	26.0%	22 434	25.4%	24 329	27.6%	92 077	104.3%	7 330	77.3%	231.9%
Service charges - other	478	478	23	4.9%	6	1.2%	24	5.0%	20	4.1%	73	15.2%	25	5.5%	(21.0%)
Rental of facilities and equipment	15 106	15 106	1 984	13.1%	1 540	10.2%	1 903	12.6%	2 178	14.4%	7 605	50.3%	1 841	41.9%	18.3%
Interest earned - external investments	30 657	30 657	9 313	30.4%	20 505	66.9%	(13 857)	(45.2%)	15 786	51.5%	31 747	103.6%	6 647	69.0%	137.5%
Interest earned - outstanding debtors	126 771	126 771	30 807	24.3%	32 366	25.5%	35 429	27.9%	32 910	26.0%	131 512	103.7%	33 888	62.5%	(2.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 382	13 382	2 884	21.6%	2 116	15.8%	2 679	20.0%	3 329	24.9%	11 008	82.3%	2 178	66.8%	52.9%
Licences and permits	12 933	12 933	2 013	15.6%	2 506	19.4%	2 823	21.8%	3 106	24.0%	10 449	80.8%	2 732	102.0%	13.7%
Agency services	21 095	21 095	2 229	10.6%	5 766	27.3%	2 195	10.4%	6 030	28.6%	16 220	76.9%	9 155	82.9%	(34.1%)
Transfers recognised - operational	389 947	389 947	137 540	35.3%	129 217	33.1%	93 981	24.1%	32 394	8.3%	393 133	100.8%	41 594	108.4%	(22.1%)
Other own revenue	36 360	36 360	6 729	18.5%	4 320	11.9%	5 821	16.0%	9 340	25.7%	26 209	72.1%	4 151	50.2%	125.0%
Gains on disposal of PPE	30 000	30 000	88	.3%	-	-	-	-	1 001	3.3%	1 089	3.6%	2 782	57.3%	(64.0%)
Operating Expenditure	3 561 324	3 561 324	803 121	22.6%	678 366	19.0%	680 932	19.1%	742 708	20.9%	2 905 127	81.6%	809 468	95.2%	(8.2%)
Employee related costs	481 336	481 336	131 711	27.4%	125 625	26.1%	129 232	26.8%	132 205	27.5%	518 773	107.8%	124 367	97.2%	6.3%
Remuneration of councillors	28 766	28 766	6 371	22.1%	6 895	24.0%	8 622	30.0%	7 858	27.3%	29 746	103.4%	7 286	100.2%	7.9%
Debt impairment	338 000	338 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	429 945	429 945	66 219	15.4%	62 673	14.6%	59 061	13.7%	52 253	12.2%	240 206	55.9%	68 033	79.9%	(23.2%)
Finance charges	80 675	80 675	-	-	15 351	19.0%	5 065	6.3%	22 670	28.1%	43 086	53.4%	13 039	31.1%	73.9%
Bulk purchases	1 596 599	1 596 599	479 416	30.0%	311 832	19.5%	355 719	22.3%	368 664	23.1%	1 515 632	94.9%	358 658	112.2%	2.8%
Other Materials	136 648	136 648	24 483	17.9%	37 405	27.4%	25 518	18.7%	19 544	14.3%	106 949	78.3%	29 906	104.8%	(34.6%)
Contracted services	209 551	209 551	31 675	15.1%	64 900	31.0%	42 978	20.5%	79 796	38.1%	219 348	104.7%	104 831	99.4%	(23.9%)
Transfers and grants	57 163	57 163	-	-	-	-	-	-	-	-	-	-	-	60.0%	-
Other expenditure	202 640	202 640	63 246	31.2%	53 685	26.5%	54 738	27.0%	59 718	29.5%	231 387	114.2%	103 348	86.1%	(42.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 388	38 388	(24 206)		85 940		26 163		23 380		111 276		(73 014)		
Transfers recognised - capital	686 273	686 273	-	-	1	-	-	-	-	-	1	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	295	-	-	-	-	-	-	-	295	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	724 662	724 662	(23 912)		85 941		26 163		23 380		111 572		(73 014)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	724 662	724 662	(23 912)		85 941		26 163		23 380		111 572		(73 014)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	724 662	724 662	(23 912)		85 941		26 163		23 380		111 572		(73 014)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	724 662	724 662	(23 912)		85 941		26 163		23 380		111 572		(73 014)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	1 085 040	1 085 040	124 364	11.5%	215 616	19.9%	146 611	13.5%	216 677	20.0%	703 268	64.8%	305 560	63.3%	(29.1%)
National Government	685 925	685 925	90 967	13.3%	145 523	21.2%	117 841	17.2%	193 547	28.2%	547 878	79.9%	211 945	73.0%	(8.7%)
Provincial Government	348	348	-	-	29	8.4%	-	-	47	13.5%	76	21.9%	6 957	158.9%	(99.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	686 273	686 273	90 967	13.3%	145 552	21.2%	117 841	17.2%	193 594	28.2%	547 954	79.8%	218 902	73.5%	(11.6%)
Borrowing	372 084	372 084	33 397	9.0%	69 230	18.6%	28 770	7.7%	23 054	6.2%	154 451	41.5%	21 289	13.2%	8.3%
Internally generated funds	26 683	26 683	-	-	833	3.1%	-	-	30	.1%	863	3.2%	65 369	86.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 085 040	1 085 040	124 364	11.5%	215 616	19.9%	146 611	13.5%	216 695	20.0%	703 286	64.8%	305 560	63.3%	(29.1%)
Governance and Administration	5 080	5 080	-	-	56	1.1%	66	1.3%	28	.5%	150	2.9%	(10)	66.4%	(392.5%)
Executive & Council	5 080	5 080	-	-	29	.6%	-	-	15	.3%	44	.9%	313	30.4%	(95.3%)
Budget & Treasury Office	-	-	-	-	27	-	66	-	13	-	106	-	-	84.1%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	(322)	72.7%	(100.0%)
Community and Public Safety	39 688	39 688	1 454	3.7%	5 042	12.7%	1 503	3.8%	5 509	13.9%	13 507	34.0%	4 552	54.5%	21.0%
Community & Social Services	348	348	116	33.2%	43	12.2%	50	14.5%	65	18.7%	273	78.6%	1 896	84.9%	(96.6%)
Sport And Recreation	6 340	6 340	1 338	21.1%	3 550	56.0%	1 452	22.9%	2 311	36.4%	8 651	136.5%	1 196	53.9%	93.1%
Public Safety	-	-	-	-	1 449	-	-	-	3 108	-	4 557	-	1 459	37.1%	113.0%
Housing	33 000	33 000	-	-	-	-	-	-	25	.1%	25	.1%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	639 686	639 686	87 043	13.6%	136 404	21.3%	103 107	16.1%	164 143	25.7%	490 698	76.7%	200 217	70.3%	(18.0%)
Planning and Development	3 700	3 700	472	12.7%	28 506	770.4%	6 235	168.5%	364	9.8%	35 576	961.5%	8 816	58.6%	(95.9%)
Road Transport	635 986	635 986	86 428	13.6%	107 898	17.0%	96 872	15.2%	163 779	25.8%	454 977	71.5%	191 400	70.9%	(14.4%)
Environmental Protection	-	-	144	-	-	-	-	-	-	-	144	-	-	87.3%	-
Trading Services	373 903	373 903	35 867	9.6%	74 114	19.8%	41 935	11.2%	47 015	12.6%	198 932	53.2%	100 801	53.2%	(53.4%)
Electricity	165 000	165 000	24 005	14.5%	12 213	7.4%	19 612	11.9%	9 291	5.6%	65 120	39.5%	19 577	21.9%	(52.5%)
Water	171 784	171 784	6 891	4.0%	22 514	13.1%	7 634	4.4%	11 709	6.8%	48 749	28.4%	31 404	35.7%	(62.7%)
Waste Water Management	31 000	31 000	4 971	16.0%	16 084	51.9%	12 635	40.8%	21 189	68.4%	54 878	177.0%	30 607	304.1%	(30.8%)
Waste Management	6 119	6 119	-	-	23 304	380.8%	2 054	33.6%	4 827	78.9%	30 185	493.3%	19 213	85.1%	(74.9%)
Other	26 683	26 683	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	3 894 979	3 894 979	1 046 274	26.9%	878 274	22.5%	1 004 358	25.8%	532 737	13.7%	3 461 644	88.9%	536 206	87.1%	(.6%)
Property rates, penalties and collection charges	233 400	233 400	52 248	22.4%	50 937	21.8%	53 686	23.0%	52 804	22.6%	209 675	89.8%	44 144	103.6%	19.6%
Service charges	2 340 464	2 340 464	474 106	20.3%	406 739	17.4%	412 774	17.6%	401 942	17.2%	1 695 561	72.4%	389 881	78.0%	3.1%
Other revenue	98 876	98 876	18 586	18.8%	16 266	16.5%	9 436	9.5%	35 944	36.4%	80 232	81.1%	20 052	41.5%	79.3%
Government - operating	389 947	389 947	137 539	35.3%	129 221	33.1%	101 562	26.0%	3 835	1.0%	372 157	95.4%	41 594	108.4%	(90.8%)
Government - capital	686 273	686 273	323 675	47.2%	222 240	32.4%	405 329	59.1%	-	-	951 244	138.6%	-	95.9%	-
Interest	146 019	146 019	40 120	27.5%	52 871	36.2%	21 572	14.8%	38 211	26.2%	152 774	104.6%	40 535	361.6%	(5.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 793 378)	(2 793 378)	(738 515)	26.4%	(616 386)	22.1%	(651 220)	23.3%	(452 743)	16.2%	(2 458 863)	88.0%	(696 931)	102.3%	(35.0%)
Suppliers and employees	(2 655 540)	(2 655 540)	(735 487)	27.7%	(600 917)	22.6%	(646 038)	24.3%	(452 615)	17.0%	(2 435 057)	91.7%	(696 721)	103.9%	(35.0%)
Finance charges	(80 675)	(80 675)	(2 941)	3.6%	(15 351)	19.0%	(5 065)	6.3%	-	-	(23 357)	29.0%	-	5.3%	-
Transfers and grants	(57 163)	(57 163)	(87)	.2%	(117)	.2%	(116)	.2%	(128)	.2%	(449)	.8%	(210)	104.2%	(39.1%)
Net Cash from/(used) Operating Activities	1 101 601	1 101 601	307 759	27.9%	261 889	23.8%	353 138	32.1%	79 994	7.3%	1 002 780	91.0%	(160 726)	32.0%	(149.8%)
Cash Flow from Investing Activities															
Receipts	30 000	30 000	88	.3%	-	-	-	-	1 089	3.6%	1 177	3.9%	2 782	57.3%	(60.8%)
Proceeds on disposal of PPE	30 000	30 000	88	.3%	-	-	-	-	1 089	3.6%	1 177	3.9%	2 782	57.3%	(60.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(970 956)	(970 956)	(124 364)	12.8%	(215 616)	22.2%	(146 611)	15.1%	(216 695)	22.3%	(703 286)	72.4%	(305 560)	70.0%	(29.1%)
Capital assets	(970 956)	(970 956)	(124 364)	12.8%	(215 616)	22.2%	(146 611)	15.1%	(216 695)	22.3%	(703 286)	72.4%	(305 560)	70.0%	(29.1%)
Net Cash from/(used) Investing Activities	(940 956)	(940 956)	(124 276)	13.2%	(215 616)	22.9%	(146 611)	15.6%	(215 606)	22.9%	(702 109)	74.6%	(302 778)	70.3%	(28.8%)
Cash Flow from Financing Activities															
Receipts	285 357	285 357	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	258 000	258 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	27 357	27 357	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 860)	(40 860)	(1 061)	2.6%	(8 609)	21.1%	(2 059)	5.0%	(6 667)	16.3%	(18 396)	45.0%	(8 709)	42.4%	(23.5%)
Repayment of borrowing	(40 860)	(40 860)	(1 061)	2.6%	(8 609)	21.1%	(2 059)	5.0%	(6 667)	16.3%	(18 396)	45.0%	(8 709)	42.4%	(23.5%)
Net Cash from/(used) Financing Activities	244 497	244 497	(1 061)	(.4%)	(8 609)	(3.5%)	(2 059)	(.8%)	(6 667)	(2.7%)	(18 396)	(7.5%)	(8 709)	(6.3%)	(23.5%)
Net Increase/(Decrease) in cash held	405 142	405 142	182 421	45.0%	37 664	9.3%	204 469	50.5%	(142 279)	(35.1%)	282 275	69.7%	(472 213)	169.2%	(69.9%)
Cash/cash equivalents at the year begin:	376 229	376 229	881 546	234.3%	1 063 968	282.8%	1 101 631	292.8%	1 306 100	347.2%	881 546	234.3%	436 070	114.0%	199.5%
Cash/cash equivalents at the year end:	781 370	781 370	1 063 968	136.2%	1 101 631	141.0%	1 306 100	167.2%	1 163 821	148.9%	1 163 821	148.9%	(36 143)	(15.6%)	(3 320.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46 094	6.0%	21 682	2.8%	14 387	1.9%	681 076	89.2%	763 239	30.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	151 759	34.2%	69 908	15.7%	39 454	8.9%	183 100	41.2%	444 221	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 693	10.3%	9 256	4.9%	5 785	3.0%	155 850	81.8%	190 584	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 756	4.4%	4 943	2.8%	3 559	2.0%	161 171	90.8%	177 429	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 683	3.5%	5 416	2.5%	4 177	1.9%	201 637	92.1%	218 913	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	411	3.9%	318	3.0%	212	2.0%	9 513	91.0%	10 453	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 138	1.5%	11 393	1.7%	9 746	1.5%	640 083	95.3%	671 360	27.1%	-	-	-	-
Total By Income Source	243 535	9.8%	122 914	5.0%	77 321	3.1%	2 032 430	82.1%	2 476 199	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	243 535	9.8%	122 914	5.0%	77 321	3.1%	2 032 430	82.1%	2 476 199	100.0%	-	-	-	-
Total By Customer Group	243 535	9.8%	122 914	5.0%	77 321	3.1%	2 032 430	82.1%	2 476 199	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	721	57.1%	34	2.7%	194	15.4%	313	24.8%	1 263	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	721	57.1%	34	2.7%	194	15.4%	313	24.8%	1 263	100.0%

Contact Details

Municipal Manager	Mr Marks Rapoo	014 590 3551
Financial Manager	Ms Sithembiso Molefe	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	133 424	133 424	42 762	32.0%	35 639	26.7%	27 795	20.8%	33 319	25.0%	139 515	104.6%	18 305	81.9%	82.0%
Property rates	5 130	5 130	1 838	35.8%	1 914	37.3%	1 920	37.4%	1 920	37.4%	7 592	148.0%	838	64.9%	129.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 781	32 781	8 724	26.6%	6 019	18.4%	6 387	19.5%	6 471	19.7%	27 601	84.2%	4 435	56.6%	45.9%
Service charges - water revenue	8 037	8 037	1 160	14.4%	1 655	20.6%	1 951	24.3%	1 597	19.9%	6 363	79.2%	1 538	239.2%	3.8%
Service charges - sanitation revenue	3 626	3 626	808	22.3%	798	22.0%	798	22.0%	802	22.1%	3 205	88.4%	485	59.0%	65.5%
Service charges - refuse revenue	1 812	1 812	429	23.7%	428	23.6%	428	23.6%	426	23.5%	1 711	94.5%	269	62.8%	58.2%
Service charges - other	377	377	12	3.3%	8	2.1%	7	1.8%	9	2.5%	37	9.7%	7	.3%	35.6%
Rental of facilities and equipment	39	39	1	3.4%	2	6.3%	2	4.1%	4	9.1%	9	22.9%	1	32.3%	196.6%
Interest earned - external investments	1 873	1 873	14	.8%	5	.3%	10	.6%	20	1.1%	50	2.7%	38	2.4%	(46.2%)
Interest earned - outstanding debtors	4 684	4 684	2 127	45.4%	2 240	47.8%	2 213	47.2%	2 444	52.2%	9 023	192.7%	2 056	120.7%	18.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 881	3 881	637	16.4%	60	1.5%	38	1.0%	10	.3%	745	19.2%	475	56.7%	(97.9%)
Licences and permits	3 570	3 570	838	23.5%	664	18.6%	1 302	36.5%	1 371	38.4%	4 175	117.0%	394	-	247.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 975	62 975	23 368	37.1%	18 722	29.7%	6 804	10.8%	611	1.0%	49 505	78.6%	-	66.1%	(100.0%)
Other own revenue	4 640	4 640	2 806	60.5%	3 124	67.3%	5 935	127.9%	17 635	380.0%	29 500	635.7%	7 770	297.0%	127.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	121 200	121 200	31 480	26.0%	27 297	22.5%	31 815	26.2%	25 090	20.7%	115 683	95.4%	25 395	78.4%	(1.2%)
Employee related costs	37 396	37 396	9 875	26.4%	10 519	28.1%	10 517	28.1%	9 965	26.6%	40 876	109.3%	5 942	72.9%	67.7%
Remuneration of councillors	5 306	5 306	1 048	19.7%	785	14.8%	778	14.7%	1 396	26.3%	4 007	75.5%	513	53.3%	172.4%
Debt impairment	3 952	3 952	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 724	1 724	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	512	512	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	24 536	24 536	8 455	34.5%	3 637	14.8%	5 000	20.4%	-	-	17 093	69.7%	9 000	92.1%	(100.0%)
Other Materials	48	48	-	-	-	-	-	-	1 671	3 491.7%	1 671	3 491.7%	-	-	(100.0%)
Contracted services	4 577	4 577	1 183	25.8%	112	2.5%	828	18.1%	118	2.6%	2 241	49.0%	1 127	82.8%	(89.5%)
Transfers and grants	-	-	46	-	137	-	-	-	46	-	229	-	622	-	(92.6%)
Other expenditure	43 149	43 149	10 874	25.2%	12 106	28.1%	14 692	34.0%	11 817	27.4%	49 490	114.7%	8 192	98.9%	44.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	76	-	76	-	-	-	(100.0%)
Surplus/(Deficit)	12 224	12 224	11 282		8 342		(4 020)		8 229		23 832		(7 091)		
Transfers recognised - capital	-	-	700	-	-	-	17 040	-	-	-	17 740	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 224	12 224	11 982		8 342		13 020		8 229		41 572		(7 091)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 224	12 224	11 982		8 342		13 020		8 229		41 572		(7 091)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 224	12 224	11 982		8 342		13 020		8 229		41 572		(7 091)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 224	12 224	11 982		8 342		13 020		8 229		41 572		(7 091)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	27 215	27 215	4 654	17.1%	7 045	25.9%	4 576	16.8%	6 931	25.5%	23 207	85.3%	8 800	3 213.7%	(21.2%)
National Government	22 715	22 715	4 389	19.3%	6 674	29.4%	4 549	20.0%	6 776	29.8%	22 388	98.6%	8 618	2 561.0%	(21.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	39	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 715	22 715	4 389	19.3%	6 674	29.4%	4 549	20.0%	6 776	29.8%	22 388	98.6%	8 657	3 195.9%	(21.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 500	4 500	265	5.9%	371	8.3%	27	.6%	155	3.5%	819	18.2%	144	-	8.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 215	27 215	4 654	17.1%	7 045	25.9%	4 576	16.8%	6 931	25.5%	23 207	85.3%	8 800	3 213.7%	(21.2%)
Governance and Administration	3 636	3 636	194	5.3%	371	10.2%	26	.7%	155	4.3%	747	20.5%	86	48.7%	81.4%
Executive & Council	2 500	2 500	-	-	30	1.2%	-	-	85	3.4%	115	4.6%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	26	-	60	-	86	-	18	14.3%	241.7%
Corporate Services	1 136	1 136	194	17.1%	342	30.1%	-	-	10	.9%	546	48.0%	68	(876.3%)	(85.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 579	23 579	4 460	18.9%	6 674	28.3%	4 550	19.3%	6 776	28.7%	22 460	95.3%	8 676	3 162.7%	(21.9%)
Planning and Development	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-
Road Transport	23 579	23 579	4 460	18.9%	6 674	28.3%	4 549	19.3%	6 776	28.7%	22 459	95.2%	8 676	3 162.7%	(21.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	39	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	39	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	144 646	144 646	39 268	27.1%	41 587	28.8%	47 323	32.7%	16 025	11.1%	144 203	99.7%	23 940	96.8%	(33.1%)
Property rates, penalties and collection charges	3 630	3 630	854	23.5%	1 155	31.8%	1 269	35.0%	867	23.9%	4 145	114.2%	695	61.5%	24.8%
Service charges	42 508	42 508	9 343	22.0%	7 640	18.0%	7 937	18.7%	7 232	17.0%	32 152	75.6%	7 329	67.2%	(1.3%)
Other revenue	8 228	8 228	4 705	57.2%	8 231	100.0%	13 640	165.8%	7 613	92.5%	34 189	415.5%	15 640	702.0%	(51.3%)
Government - operating	62 975	62 975	23 368	37.1%	18 722	29.7%	6 804	10.8%	-	-	48 894	77.6%	80	94.2%	(100.0%)
Government - capital	22 715	22 715	700	3.1%	4 975	21.9%	17 040	75.0%	-	-	22 715	100.0%	-	59.8%	-
Interest	4 590	4 590	299	6.5%	864	18.8%	633	13.8%	312	6.8%	2 109	45.9%	195	55.5%	60.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 037)	(116 037)	(34 841)	30.0%	(32 572)	28.1%	(29 260)	25.2%	(23 926)	20.6%	(120 599)	103.9%	(28 215)	98.4%	(15.2%)
Suppliers and employees	(115 525)	(115 525)	(34 841)	30.2%	(32 572)	28.2%	(29 260)	25.3%	(23 926)	20.7%	(120 599)	104.4%	(28 215)	98.4%	(15.2%)
Finance charges	(512)	(512)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 608	28 608	4 427	15.5%	9 015	31.5%	18 063	63.1%	(7 901)	(27.6%)	23 603	82.5%	(4 275)	92.0%	84.8%
Cash Flow from Investing Activities															
Receipts	4 349	4 349	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	4 349	4 349	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 215)	(27 215)	(4 446)	16.3%	(6 674)	24.5%	(4 549)	16.7%	(6 776)	24.9%	(22 445)	82.5%	(8 657)	90.4%	(21.7%)
Capital assets	(27 215)	(27 215)	(4 446)	16.3%	(6 674)	24.5%	(4 549)	16.7%	(6 776)	24.9%	(22 445)	82.5%	(8 657)	90.4%	(21.7%)
Net Cash from/(used) Investing Activities	(22 866)	(22 866)	(4 446)	19.4%	(6 674)	29.2%	(4 549)	19.9%	(6 776)	29.6%	(22 445)	98.2%	(8 657)	102.0%	(21.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 742	5 742	(19)	(.3%)	2 341	40.8%	13 514	235.3%	(14 677)	(255.6%)	1 159	20.2%	(12 932)	(9.2%)	13.5%
Cash/cash equivalents at the year begin:	1 412	1 412	867	61.4%	848	60.0%	3 189	225.8%	16 702	1 182.9%	867	61.4%	13 799	-	21.0%
Cash/cash equivalents at the year end:	7 154	7 154	848	11.9%	3 189	44.6%	16 702	233.5%	2 026	28.3%	2 026	28.3%	867	25.9%	133.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 077	3.8%	367	1.3%	587	2.1%	26 365	92.8%	28 395	26.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 939	22.1%	904	5.1%	573	3.2%	12 417	69.6%	17 834	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	812	11.1%	383	5.2%	318	4.3%	5 797	79.3%	7 310	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	476	4.2%	220	1.9%	211	1.8%	10 524	92.1%	11 431	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	266	4.1%	123	1.9%	120	1.8%	6 031	92.2%	6 540	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5)	(5.0%)	-	-	-	-	97	105.0%	93	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 636	4.2%	770	2.0%	752	1.9%	35 544	91.8%	38 702	35.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 629)	352.5%	4	(.4%)	6	(.6%)	2 590	(251.6%)	(1 030)	(.9%)	68	(6.6%)	-	-
Total By Income Source	4 572	4.2%	2 770	2.5%	2 567	2.3%	99 366	90.9%	109 275	100.0%	68	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 151)	(234.7%)	93	18.9%	49	10.0%	1 500	305.7%	491	.4%	-	-	-	-
Commercial	1 955	17.4%	490	4.4%	325	2.9%	8 444	75.3%	11 214	10.3%	4	-	-	-
Households	4 436	4.9%	1 843	2.0%	1 930	2.1%	82 246	90.9%	90 456	82.8%	61	.1%	-	-
Other	(669)	(9.4%)	345	4.8%	262	3.7%	7 176	100.9%	7 114	6.5%	2	-	-	-
Total By Customer Group	4 572	4.2%	2 770	2.5%	2 567	2.3%	99 366	90.9%	109 275	100.0%	68	.1%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	61	.2%	67	.2%	31 859	99.6%	31 987	61.7%
Bulk Water	-	-	-	-	100	2.8%	3 522	97.2%	3 622	7.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	609	10.8%	27	.5%	560	9.9%	4 437	78.8%	5 633	10.9%
Auditor-General	-	-	-	-	-	-	10 569	100.0%	10 569	20.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	609	1.2%	88	.2%	727	1.4%	50 387	97.3%	51 811	100.0%

Contact Details

Municipal Manager	Ms Neo Motsatsi-Kalil	014 543 2004/3
Financial Manager	Thabo Ben Mothogoane	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	502 305	517 868	148 307	29.5%	137 167	27.3%	112 423	21.7%	71 285	13.8%	469 182	90.6%	30 814	95.7%	131.3%
Property rates	45 723	66 374	9 991	21.9%	10 121	22.1%	10 183	15.3%	36 151	54.5%	66 446	100.1%	9 181	102.0%	293.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	108 885	98 385	18 655	17.1%	21 161	19.4%	17 842	18.1%	23 599	24.0%	81 257	82.6%	11 036	92.5%	113.8%
Service charges - sanitation revenue	3 060	2 880	742	24.2%	771	25.2%	768	26.7%	574	19.9%	2 855	99.1%	749	99.1%	(23.4%)
Service charges - refuse revenue	21 712	21 812	1 498	6.9%	1 505	6.9%	1 505	6.9%	1 468	6.7%	5 977	27.4%	1 368	102.5%	7.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	1	-	1	-	1	-	1	-	9.9%
Interest earned - external investments	9 300	9 500	2 624	28.2%	2 078	22.3%	2 037	21.4%	2 103	22.1%	8 843	93.1%	2 628	99.6%	(20.0%)
Interest earned - outstanding debtors	16 500	22 500	5 339	32.4%	5 938	36.0%	4 424	19.7%	7 169	31.9%	22 871	101.6%	5 045	117.1%	42.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	62.4%	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	291 261	291 261	109 136	37.5%	95 325	32.7%	75 226	25.8%	-	-	279 687	96.0%	440	94.9%	(100.0%)
Other own revenue	2 365	1 657	323	13.6%	268	11.3%	436	26.3%	220	13.3%	1 247	75.2%	365	63.7%	(39.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	581 546	597 423	117 952	20.3%	134 331	23.1%	115 336	19.3%	154 248	25.8%	521 866	87.4%	112 774	88.5%	36.8%
Employee related costs	152 935	132 577	30 350	19.8%	31 892	20.9%	31 689	23.9%	36 279	27.4%	130 210	98.2%	28 130	92.8%	29.0%
Remuneration of councillors	19 515	19 005	4 462	22.9%	4 502	23.1%	4 602	24.2%	5 565	29.3%	19 131	100.7%	4 560	96.2%	22.0%
Debt impairment	51 518	51 721	12 879	25.0%	12 923	25.1%	11 093	21.4%	6 309	12.2%	43 205	83.5%	10 794	85.7%	(41.5%)
Depreciation and asset impairment	95 468	95 468	23 867	25.0%	23 867	25.0%	23 867	25.0%	23 867	25.0%	95 468	100.0%	21 636	100.0%	10.3%
Finance charges	9 998	8 998	178	1.8%	3 332	33.3%	-	-	4 860	54.0%	8 370	93.0%	2 605	78.4%	86.6%
Bulk purchases	43 500	52 500	7 482	17.2%	14 028	32.2%	13 676	26.0%	13 609	25.9%	48 795	92.9%	10 885	89.4%	25.0%
Other Materials	33 148	38 106	4 927	14.9%	10 238	30.9%	8 169	21.4%	10 363	27.2%	33 696	88.4%	6 871	65.1%	50.8%
Contracted services	29 000	24 949	3 722	12.8%	6 937	23.9%	5 973	23.9%	7 701	30.9%	24 333	97.5%	8 564	97.3%	(10.1%)
Transfers and grants	38 926	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	107 539	174 100	30 084	28.0%	26 611	24.7%	16 267	9.3%	45 696	26.2%	118 658	68.2%	18 731	77.4%	144.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(79 241)	(79 555)	30 355		2 836		(2 913)		(82 963)		(52 685)		(81 960)		
Transfers recognised - capital	131 569	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(131 569)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(79 241)	(79 555)	30 355		2 836		(2 913)		(82 963)		(52 685)		(81 960)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(79 241)	(79 555)	30 355		2 836		(2 913)		(82 963)		(52 685)		(81 960)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(79 241)	(79 555)	30 355		2 836		(2 913)		(82 963)		(52 685)		(81 960)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(79 241)	(79 555)	30 355		2 836		(2 913)		(82 963)		(52 685)		(81 960)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	183 548	201 007	24 203	13.2%	17 141	9.3%	33 916	16.9%	82 938	41.3%	158 198	78.7%	43 144	57.4%	92.2%
National Government	131 569	121 084	21 967	16.7%	16 167	12.3%	19 688	16.3%	64 477	53.3%	122 299	101.0%	40 628	59.5%	58.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	131 569	121 084	21 967	16.7%	16 167	12.3%	19 688	16.3%	64 477	53.3%	122 299	101.0%	40 628	59.5%	58.7%
Borrowing	9 000	-	-	-	951	10.6%	-	-	-	-	951	-	2 387	73.0%	(100.0%)
Internally generated funds	42 979	65 432	2 237	5.2%	23	.1%	14 228	21.7%	18 460	28.2%	34 947	53.4%	129	16.8%	14 219.3%
Public contributions and donations	-	14 491	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	183 548	201 007	24 203	13.2%	17 141	9.3%	33 916	16.9%	82 938	41.3%	158 198	78.7%	43 144	57.4%	92.2%
Governance and Administration	41 667	31 897	5 042	12.1%	2 066	5.0%	13 003	40.8%	12 179	38.2%	32 290	101.2%	4 197	257.4%	190.2%
Executive & Council	220	220	77	35.1%	9	4.1%	39	17.8%	24	11.0%	149	67.9%	29	20.1%	(15.7%)
Budget & Treasury Office	600	600	-	-	-	-	21	3.5%	33	5.5%	54	9.0%	20	25.7%	62.6%
Corporate Services	40 847	31 077	4 965	12.2%	2 057	5.0%	12 943	41.6%	12 122	39.0%	32 087	103.3%	4 148	295.5%	192.2%
Community and Public Safety	24 725	48 117	1 516	6.1%	386	1.6%	2 044	4.2%	8 456	17.6%	12 402	25.8%	7 129	72.1%	18.6%
Community & Social Services	24 325	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	400	400	1 473	368.3%	-	-	102	25.5%	-	-	1 575	393.7%	-	1.8%	-
Public Safety	-	47 717	43	-	386	-	1 942	4.1%	8 456	17.7%	10 827	22.7%	7 129	-	18.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	70 588	60 041	9 368	13.3%	9 591	13.6%	8 098	13.5%	39 174	65.2%	66 231	110.3%	26 204	66.2%	49.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	12.7%	-
Road Transport	70 588	60 041	9 368	13.3%	9 591	13.6%	8 098	13.5%	39 174	65.2%	66 231	110.3%	26 204	66.9%	49.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 568	60 951	8 277	17.8%	5 098	10.9%	10 771	17.7%	23 129	37.9%	47 274	77.6%	5 613	24.5%	312.0%
Electricity	18 291	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	15 822	41 995	3 060	19.3%	2 328	14.7%	9 326	22.2%	18 652	44.4%	33 365	79.5%	3 975	47.7%	369.3%
Waste Water Management	5 263	12 054	4 816	91.5%	2 770	52.6%	1 444	12.0%	2 070	17.2%	11 101	92.1%	1 265	41.9%	63.7%
Waste Management	7 192	6 903	401	5.6%	-	-	-	-	2 407	34.9%	2 808	40.7%	374	23.2%	544.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	544 913	477 838	293 701	53.9%	168 471	30.9%	179 942	37.7%	26 703	5.6%	668 817	140.0%	60 381	109.5%	(55.8%)
Property rates, penalties and collection charges	40 570	22 804	33 840	83.4%	7 510	18.5%	7 304	32.0%	9 426	41.3%	58 079	254.7%	11 962	170.7%	(21.2%)
Service charges	59 120	39 285	12 113	20.5%	12 180	20.6%	13 900	35.4%	13 817	35.2%	52 009	132.4%	12 423	122.7%	11.2%
Other revenue	13 294	3 505	111 317	837.3%	20 534	154.5%	16 464	469.7%	1 207	34.4%	149 522	4 266.0%	33 368	341.7%	(96.4%)
Government - operating	291 060	262 903	112 683	38.7%	72 950	25.1%	75 226	28.6%	-	-	260 859	99.2%	-	98.0%	-
Government - capital	131 569	124 541	21 125	16.1%	53 835	40.9%	65 011	52.2%	-	-	139 971	112.4%	-	77.2%	-
Interest	9 300	24 800	2 624	28.2%	1 462	15.7%	2 037	8.2%	2 253	9.1%	8 377	33.8%	2 628	72.1%	(14.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(396 493)	(353 202)	(188 599)	47.6%	(132 654)	33.5%	(114 188)	32.3%	(125 947)	35.7%	(561 388)	158.9%	(130 157)	116.5%	(3.2%)
Suppliers and employees	(386 495)	(343 737)	(188 421)	48.8%	(129 322)	33.5%	(114 188)	33.2%	(121 087)	35.2%	(553 018)	160.9%	(127 553)	117.6%	(5.1%)
Finance charges	(9 998)	(9 465)	(178)	1.8%	(3 332)	33.3%	-	-	(4 860)	51.3%	(8 370)	88.4%	(2 605)	78.4%	86.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 420	124 636	105 102	70.8%	35 817	24.1%	65 753	52.8%	(99 244)	(79.6%)	107 429	86.2%	(69 777)	91.9%	42.2%
Cash Flow from Investing Activities															
Receipts	37 295	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	37 295	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183 548)	(228 572)	(25 735)	14.0%	(17 231)	9.4%	(33 916)	14.8%	(72 428)	31.7%	(149 310)	65.3%	(61 730)	64.5%	17.3%
Capital assets	(183 548)	(228 572)	(25 735)	14.0%	(17 231)	9.4%	(33 916)	14.8%	(72 428)	31.7%	(149 310)	65.3%	(61 730)	64.5%	17.3%
Net Cash from/(used) Investing Activities	(146 253)	(228 572)	(25 735)	17.6%	(17 231)	11.8%	(33 916)	14.8%	(72 428)	31.7%	(149 310)	65.3%	(61 730)	64.5%	17.3%
Cash Flow from Financing Activities															
Receipts	9 000	16 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 000	16 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 937)	9 159	(130)	1.3%	(2 911)	29.3%	(1 628)	(17.8%)	(1 295)	(14.1%)	(5 964)	(65.1%)	(5 307)	61.1%	(75.6%)
Repayment of borrowing	(9 937)	9 159	(130)	1.3%	(2 911)	29.3%	(1 628)	(17.8%)	(1 295)	(14.1%)	(5 964)	(65.1%)	(5 307)	61.1%	(75.6%)
Net Cash from/(used) Financing Activities	(937)	25 159	(130)	13.8%	(2 911)	310.6%	(1 628)	(6.5%)	(1 295)	(5.1%)	(5 964)	(23.7%)	(5 307)	(81.8%)	(75.6%)
Net Increase/(Decrease) in cash held	1 230	(78 777)	79 237	6 441.5%	15 675	1 274.3%	30 209	(38.3%)	(172 967)	219.6%	(47 845)	60.7%	(136 814)	32.1%	26.4%
Cash/cash equivalents at the year begin:	168 249	101 637	160 579	95.4%	239 816	142.5%	255 492	251.4%	285 701	281.1%	160 579	158.0%	283 350	100.0%	.8%
Cash/cash equivalents at the year end:	169 479	22 860	239 816	141.5%	255 492	150.8%	285 701	1 249.8%	112 734	493.2%	112 734	493.2%	146 537	164.8%	(23.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 900	7.1%	5 692	4.1%	5 623	4.0%	118 971	84.9%	140 187	35.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	103 890	73.5%	1 870	1.3%	1 300	.9%	34 236	24.2%	141 296	35.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	244	6.1%	95	2.4%	136	3.4%	3 504	88.1%	3 979	1.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	544	2.7%	527	2.6%	532	2.6%	18 876	92.2%	20 478	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	100.0%	-	-	-	-	-	-	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 377	4.1%	2 308	4.0%	2 254	3.9%	51 370	88.1%	58 309	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	87	.3%	-	-	-	-	31 422	99.7%	31 510	8.0%	-	-	-	-
Total By Income Source	117 043	29.6%	10 492	2.7%	9 844	2.5%	258 380	65.3%	395 758	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	102 506	84.2%	1 206	1.0%	642	.5%	17 316	14.2%	121 670	30.7%	-	-	-	-
Commercial	6 369	6.8%	2 713	2.9%	2 384	2.5%	82 606	87.8%	94 073	23.8%	-	-	-	-
Households	8 061	4.5%	6 551	3.7%	6 796	3.8%	157 296	88.0%	178 704	45.2%	-	-	-	-
Other	107	8.1%	22	1.6%	21	1.6%	1 162	88.6%	1 311	.3%	-	-	-	-
Total By Customer Group	117 043	29.6%	10 492	2.7%	9 844	2.5%	258 380	65.3%	395 758	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	130	6.2%	-	-	-	-	1 962	93.8%	2 092	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	130	6.2%	-	-	-	-	1 962	93.8%	2 092	100.0%

Contact Details

Municipal Manager	Ms S R Dince	014 555 1306
Financial Manager	Ms Olga Ndlovu	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	272 350	273 189	111 233	40.8%	90 687	33.3%	76 733	28.1%	7	-	278 659	102.0%	3 790	106.4%	(99.8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 142	734	225	19.7%	-	-	407	55.4%	-	-	632	86.2%	304	66.8%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	271 061	272 308	109 340	40.3%	88 706	32.7%	73 894	27.1%	-	-	271 940	99.9%	625	103.1%	(100.0%)
Other own revenue	147	147	1 667	1 134.2%	1 981	1 347.3%	2 431	1 654.1%	7	4.8%	6 086	4 140.3%	2 862	6 213.9%	(99.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	278 908	272 003	81 535	29.2%	68 616	24.6%	64 741	23.8%	56 558	20.8%	271 449	99.8%	64 455	99.2%	(12.3%)
Employee related costs	129 309	125 255	32 884	25.4%	32 437	25.1%	31 606	25.2%	31 890	25.5%	128 817	102.8%	31 272	103.1%	2.0%
Remuneration of councillors	13 231	15 134	3 471	26.2%	3 679	27.8%	4 132	27.3%	4 327	28.6%	15 608	103.1%	3 503	105.0%	23.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 501	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 847	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 402	1 362	787	56.1%	536	38.3%	271	19.9%	183	13.4%	1 777	130.5%	577	114.0%	(68.3%)
Contracted services	76 616	82 243	27 235	35.5%	19 671	25.7%	16 812	20.4%	10 630	12.9%	74 347	90.4%	21 630	94.4%	(50.9%)
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 002	48 009	17 159	38.1%	12 293	27.3%	11 920	24.8%	9 529	19.8%	50 901	106.0%	7 473	90.9%	27.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 558)	1 186	29 698		22 071		11 992		(56 551)		7 210		(60 664)		
Transfers recognised - capital	1 250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 308)	1 186	29 698		22 071		11 992		(56 551)		7 210		(60 664)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 308)	1 186	29 698		22 071		11 992		(56 551)		7 210		(60 664)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 308)	1 186	29 698		22 071		11 992		(56 551)		7 210		(60 664)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 308)	1 186	29 698		22 071		11 992		(56 551)		7 210		(60 664)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	36 250	815	379	1.0%	24	.1%	228	28.0%	68	8.4%	699	85.8%	1 143	111.8%	(94.0%)
National Government	1 250	815	-	-	-	-	228	28.0%	68	8.4%	297	36.4%	-	-	(100.0%)
Provincial Government	-	-	379	-	24	-	-	-	-	-	403	-	1 143	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 250	815	379	30.3%	24	1.9%	228	28.0%	68	8.4%	699	85.8%	1 143	111.8%	(94.0%)
Borrowing	35 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 250	815	379	1.0%	24	.1%	228	28.0%	68	8.4%	699	85.8%	1 143	111.8%	(94.0%)
Governance and Administration	1 250	815	379	30.3%	24	1.9%	228	28.0%	68	8.4%	699	85.8%	226	115.7%	(69.7%)
Executive & Council	1 000	315	172	17.2%	24	2.4%	228	72.5%	38	12.1%	463	146.9%	29	67.2%	29.6%
Budget & Treasury Office	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Corporate Services	250	500	206	82.5%	-	-	-	-	28	5.7%	235	46.9%	197	149.8%	(85.6%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 000	-	-	-	-	-	-	-	-	-	-	-	917	109.2%	(100.0%)
Planning and Development	35 000	-	-	-	-	-	-	-	-	-	-	-	-	63.3%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	917	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	273 600	272 034	111 233	40.7%	90 687	33.1%	76 733	28.2%	7	-	278 659	102.4%	3 790	106.6%	(99.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 289	147	1 667	129.3%	1 981	153.6%	2 431	1 654.1%	7	4.8%	6 086	4 140.3%	2 862	6 832.5%	(99.8%)
Government - operating	271 061	271 150	109 340	40.3%	88 706	32.7%	73 894	27.3%	-	-	271 940	100.3%	625	103.1%	(100.0%)
Government - capital	1 250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	737	225	-	-	-	407	55.2%	-	-	632	85.8%	304	52.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(269 954)	(269 019)	(81 535)	30.2%	(68 609)	25.4%	(64 738)	24.1%	(56 558)	21.0%	(271 439)	100.9%	(64 455)	99.7%	(12.3%)
Suppliers and employees	(266 107)	(267 019)	(81 535)	30.6%	(66 609)	25.0%	(64 738)	24.2%	(56 558)	21.2%	(269 439)	100.9%	(64 455)	98.5%	(12.3%)
Finance charges	(3 847)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2 000)	-	-	(2 000)	-	-	-	-	-	(2 000)	100.0%	-	-	-
Net Cash from/(used) Operating Activities	3 646	3 015	29 698	814.5%	22 078	605.5%	11 995	397.8%	(56 551)	(1 875.4%)	7 220	239.4%	(60 664)	(15 536.0%)	(6.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 250)	(815)	(379)	1.0%	(24)	.1%	(228)	28.0%	(44)	5.4%	(675)	82.8%	(1 143)	-	(96.1%)
Capital assets	(36 250)	(815)	(379)	1.0%	(24)	.1%	(228)	28.0%	(44)	5.4%	(675)	82.8%	(1 143)	-	(96.1%)
Net Cash from/(used) Investing Activities	(36 250)	(815)	(379)	1.0%	(24)	.1%	(228)	28.0%	(44)	5.4%	(675)	82.8%	(1 143)	-	(96.1%)
Cash Flow from Financing Activities															
Receipts	35 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	35 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 453)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 453)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	33 547	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	943	2 200	29 319	3 109.1%	22 054	2 338.7%	11 767	534.8%	(56 595)	(2 572.1%)	6 545	297.4%	(61 807)	(12 296.0%)	(8.4%)
Cash/cash equivalents at the year begin:	623	2 589	14 020	2 250.4%	43 339	6 956.5%	65 392	2 525.5%	77 159	2 980.0%	14 020	541.5%	78 071	415.1%	(1.2%)
Cash/cash equivalents at the year end:	1 566	4 790	43 339	2 767.5%	65 392	4 175.8%	77 159	1 611.0%	20 564	429.4%	20 564	429.4%	16 264	3 178.0%	26.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Innocent Shiruba	014 590 4502
Financial Manager	Masego Jansen	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	136 111	159 473	58 770	43.2%	63 093	46.4%	43 212	27.1%	4 671	2.9%	169 745	106.4%	1 404	122.1%	232.8%
Property rates	36 784	36 784	21 753	59.1%	40 314	109.6%	-	-	-	-	62 067	168.7%	-	92.2%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 510	1 510	384	25.5%	451	29.8%	376	24.9%	369	24.5%	1 580	104.7%	302	101.7%	22.1%
Interest earned - external investments	1 500	1 500	437	29.1%	304	20.3%	339	22.6%	480	32.0%	1 561	104.1%	438	55.7%	9.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	88 717	89 753	36 062	40.6%	21 936	24.7%	29 691	33.1%	1 039	1.2%	88 727	98.9%	506	110.8%	105.3%
Other own revenue	7 600	29 927	133	1.8%	88	1.2%	12 806	42.8%	2 783	9.3%	15 810	52.8%	157	184.5%	1 671.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	110 957	115 431	22 721	20.5%	24 477	22.1%	23 710	20.5%	22 936	19.9%	93 844	81.3%	22 650	85.8%	1.3%
Employee related costs	43 561	42 791	9 358	21.5%	11 635	26.7%	9 701	22.7%	9 499	22.2%	40 194	93.9%	8 870	99.7%	7.1%
Remuneration of councillors	8 715	8 967	2 166	24.9%	2 361	27.1%	2 166	24.2%	2 728	30.4%	9 422	105.1%	2 232	101.2%	22.2%
Debt impairment	3 120	3 120	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 800	7 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 050	4 105	1 396	34.5%	651	16.1%	1 393	33.9%	219	5.3%	3 658	89.1%	3 475	74.9%	(93.7%)
Contracted services	3 820	7 379	1 390	36.4%	1 335	34.9%	1 310	17.8%	1 310	17.8%	5 344	72.4%	800	103.9%	63.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 810	41 269	8 411	21.1%	8 495	21.3%	9 140	22.1%	9 180	22.2%	35 225	85.4%	7 273	91.5%	26.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25 154	44 042	36 049		38 616		19 502		(18 265)		75 902		(21 246)		
Transfers recognised - capital	26 364	26 364	13 450	51.0%	10 382	39.4%	-	-	-	-	23 832	90.4%	-	115.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 518	70 406	49 499		48 998		19 502		(18 265)		99 734		(21 246)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 518	70 406	49 499		48 998		19 502		(18 265)		99 734		(21 246)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 518	70 406	49 499		48 998		19 502		(18 265)		99 734		(21 246)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 518	70 406	49 499		48 998		19 502		(18 265)		99 734		(21 246)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	51 518	50 684	19 035	36.9%	8 529	16.6%	5 866	11.6%	11 027	21.8%	44 457	87.7%	14 485	99.5%	(23.9%)
National Government	26 364	26 364	15 716	59.6%	4 811	18.2%	4 175	15.8%	6 574	24.9%	31 275	118.6%	11 309	111.3%	(41.9%)
Provincial Government	-	-	-	-	-	-	-	-	426	-	426	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	920	134.7%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 364	26 364	15 716	59.6%	4 811	18.2%	4 175	15.8%	7 000	26.6%	31 701	120.2%	12 230	112.7%	(42.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 154	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	24 320	3 319	-	3 718	-	1 691	7.0%	4 027	16.6%	12 756	52.5%	2 256	-	78.6%
Capital Expenditure Standard Classification	51 518	50 684	19 035	36.9%	8 529	16.6%	5 866	11.6%	11 027	21.8%	44 457	87.7%	14 485	99.5%	(23.9%)
Governance and Administration	4 274	4 304	1 467	34.3%	1 092	25.5%	4	.1%	1 162	27.0%	3 725	86.5%	1 074	58.8%	8.3%
Executive & Council	1 324	1 414	48	3.6%	463	35.0%	-	-	765	54.1%	1 277	90.3%	833	75.5%	(8.1%)
Budget & Treasury Office	170	110	-	-	-	-	-	-	90	81.8%	90	81.8%	216	108.5%	(58.4%)
Corporate Services	2 780	2 780	1 418	51.0%	629	22.6%	4	.1%	307	11.0%	2 358	84.8%	25	34.9%	1 152.6%
Community and Public Safety	730	430	56	7.7%	-	-	-	-	294	68.3%	350	81.4%	-	8.6%	(100.0%)
Community & Social Services	730	430	56	7.7%	-	-	-	-	294	68.3%	350	81.4%	-	8.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 514	45 950	17 512	37.6%	7 437	16.0%	5 862	12.8%	9 571	20.8%	40 383	87.9%	13 412	103.7%	(28.6%)
Planning and Development	46 514	45 950	17 512	37.6%	7 437	16.0%	5 862	12.8%	9 571	20.8%	40 383	87.9%	13 412	103.7%	(28.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	161 605	182 287	98 077	60.7%	53 047	32.8%	71 307	39.1%	56 474	31.0%	278 905	153.0%	46 774	181.7%	20.7%
Property rates, penalties and collection charges	36 784	36 784	8 293	22.5%	340	.9%	31	.1%	60	.2%	8 723	23.7%	26	20.1%	127.5%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	8 240	27 887	40 272	488.7%	15 389	186.8%	40 617	145.6%	55 376	198.6%	151 654	543.8%	46 744	610.4%	18.5%
Government - operating	88 717	89 752	36 062	40.6%	21 936	24.7%	30 659	34.2%	1 039	1.2%	89 695	99.9%	-	117.6%	(100.0%)
Government - capital	26 364	26 364	13 450	51.0%	15 382	58.3%	-	-	-	-	28 832	109.4%	-	113.2%	-
Interest	1 500	1 500	-	-	-	-	-	-	-	-	-	-	3	.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 156)	(112 390)	(92 226)	80.8%	(44 790)	39.2%	(63 793)	56.8%	(23 646)	21.0%	(224 455)	199.7%	(20 847)	218.9%	13.4%
Suppliers and employees	(114 076)	(112 390)	(92 226)	80.8%	(44 790)	39.3%	(63 793)	56.8%	(23 646)	21.0%	(224 455)	199.7%	(20 847)	219.0%	13.4%
Finance charges	(80)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 449	69 897	5 851	12.3%	8 258	17.4%	7 514	10.7%	32 828	47.0%	54 450	77.9%	25 927	93.8%	26.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	99.9%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	99.9%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 518)	(50 684)	(18 807)	33.3%	(8 369)	14.8%	(5 844)	11.5%	(7 357)	14.5%	(40 377)	79.7%	(14 806)	98.2%	(50.3%)
Capital assets	(56 518)	(50 684)	(18 807)	33.3%	(8 369)	14.8%	(5 844)	11.5%	(7 357)	14.5%	(40 377)	79.7%	(14 806)	98.2%	(50.3%)
Net Cash from/(used) Investing Activities	(56 518)	(50 684)	(18 807)	33.3%	(8 369)	14.8%	(5 844)	11.5%	(7 357)	14.5%	(40 377)	79.7%	(14 806)	98.2%	(50.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 069)	19 214	(12 956)	142.9%	(111)	1.2%	1 669	8.7%	25 471	132.6%	14 073	73.2%	11 121	(178 669.1%)	129.0%
Cash/cash equivalents at the year begin:	17 071	21 155	15 762	92.3%	2 807	16.4%	2 695	12.7%	4 365	20.6%	15 762	74.5%	4 642	102.8%	(6.0%)
Cash/cash equivalents at the year end:	8 002	40 369	2 807	35.1%	2 695	33.7%	4 365	10.8%	29 836	73.9%	29 836	73.9%	15 762	92.3%	89.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	60	.1%	38	.1%	3 415	4.7%	68 914	95.2%	72 426	96.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	250	8.5%	48	1.6%	(18)	(.6%)	2 677	90.5%	2 958	3.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	310	.4%	86	.1%	3 397	4.5%	71 591	95.0%	75 384	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	165	.2%	86	.1%	3 444	4.7%	69 487	95.0%	73 182	97.1%	-	-	-	-
Commercial	138	6.8%	(4)	(.2%)	(48)	(2.3%)	1 955	95.8%	2 041	2.7%	-	-	-	-
Households	7	4.5%	4	2.7%	1	.5%	148	92.3%	160	.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	310	.4%	86	.1%	3 397	4.5%	71 591	95.0%	75 384	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(40)	16.1%	(198)	80.4%	(4)	1.7%	(4)	1.8%	(246)	(14.1%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 412	70.9%	104	5.2%	(47)	(2.4%)	522	26.2%	1 991	114.1%
Total	1 372	78.7%	(94)	(5.4%)	(52)	(3.0%)	517	29.7%	1 745	100.0%

Contact Details

Municipal Manager	Glen Lekomanyane	018 330 7000
Financial Manager	Patience Leburu	018 330 7005

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	153 327	153 327	47 090	30.7%	10 066	6.6%	21 495	14.0%	28 510	18.6%	107 161	69.9%	18 294	76.7%	55.8%
Property rates	10 841	10 841	3 118	28.8%	2 155	19.9%	3 054	28.2%	2 558	23.6%	10 884	100.4%	3 140	110.5%	(18.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36 624	36 624	5 913	16.1%	3 713	10.1%	6 036	16.5%	3 380	9.2%	19 043	52.0%	9 013	76.8%	(62.5%)
Service charges - water revenue	6 723	6 723	1 308	19.5%	1 533	22.8%	1 364	20.3%	972	14.5%	5 177	77.0%	1 328	98.1%	(26.8%)
Service charges - sanitation revenue	5 410	5 410	1 631	30.1%	1 236	22.8%	1 236	22.8%	1 236	22.8%	5 338	98.7%	3 015	208.7%	(59.0%)
Service charges - refuse revenue	6 913	6 913	2 165	31.3%	1 300	18.8%	1 946	28.2%	1 304	18.9%	6 715	97.1%	252	41.2%	418.2%
Service charges - other	-	-	40	-	4	-	45	-	4	-	93	-	38	-	(90.5%)
Rental of facilities and equipment	578	578	95	16.5%	37	6.4%	293	50.7%	48	8.3%	473	81.9%	86	101.1%	(44.1%)
Interest earned - external investments	27	27	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 002	1 002	4	.4%	0	-	6	.6%	2	.2%	12	1.2%	1	10.2%	218.6%
Licences and permits	1 969	1 969	203	10.3%	31	1.6%	-	-	153	7.8%	388	19.7%	179	91.7%	(14.5%)
Agency services	-	-	-	-	-	-	160	-	82	-	242	-	-	-	(100.0%)
Transfers recognised - operational	78 046	78 046	32 344	41.4%	-	-	7 001	9.0%	12 352	15.8%	51 697	66.2%	-	58.2%	(100.0%)
Other own revenue	5 133	5 133	269	5.2%	57	1.1%	355	6.9%	6 419	125.0%	7 100	138.3%	1 243	136.0%	416.5%
Gains on disposal of PPE	62	62	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	153 246	153 246	37 980	24.8%	9 175	6.0%	32 694	21.3%	22 752	14.8%	102 602	67.0%	35 948	90.6%	(36.7%)
Employee related costs	68 269	68 269	17 238	25.3%	5 176	7.6%	15 988	23.4%	10 193	14.9%	48 595	71.2%	16 301	102.7%	(37.5%)
Remuneration of councillors	8 922	8 922	686	7.7%	737	8.3%	2 122	23.8%	1 415	15.9%	4 961	55.6%	2 394	104.6%	(40.9%)
Debt impairment	5 861	5 861	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	994	994	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	31 662	31 662	10 151	32.1%	203	.6%	8 286	26.2%	5 258	16.6%	23 899	75.5%	9 442	93.8%	(44.3%)
Other Materials	3 918	3 918	1 672	42.7%	263	6.7%	378	9.7%	1 425	36.4%	3 738	95.4%	1 055	105.6%	35.1%
Contracted services	5 130	5 130	792	15.4%	286	5.6%	1 318	25.7%	951	18.5%	3 347	65.2%	1 857	72.2%	(48.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 491	28 491	7 441	26.1%	2 511	8.8%	4 602	16.2%	3 510	12.3%	18 063	63.4%	4 898	76.8%	(28.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	81	81	9 110		891		(11 199)		5 758		4 559		(17 654)		
Transfers recognised - capital	27 493	27 493	13 522	49.2%	-	-	-	-	-	-	13 522	49.2%	-	43.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	9 070	-	5 155	-	6 547	-	2 458	-	23 230	-	17 558	-	(86.0%)
Surplus/(Deficit) after capital transfers and contributions	27 574	27 574	31 702		6 046		(4 652)		8 216		41 311		(95)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 574	27 574	31 702		6 046		(4 652)		8 216		41 311		(95)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 574	27 574	31 702		6 046		(4 652)		8 216		41 311		(95)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 574	27 574	31 702		6 046		(4 652)		8 216		41 311		(95)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	25 850	25 850	9 871	38.2%	5 155	19.9%	1 833	7.1%	4 931	19.1%	21 789	84.3%	16 566	82.1%	(70.2%)
National Government	25 850	25 850	9 871	38.2%	5 155	19.9%	1 833	7.1%	4 931	19.1%	21 789	84.3%	16 566	82.9%	(70.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 850	25 850	9 871	38.2%	5 155	19.9%	1 833	7.1%	4 931	19.1%	21 789	84.3%	16 566	82.9%	(70.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 850	25 850	9 871	38.2%	5 155	19.9%	1 833	7.1%	4 931	19.1%	21 789	84.3%	16 566	82.1%	(70.2%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 650	1 650	1 780	107.9%	-	-	706	42.8%	149	9.1%	2 636	159.8%	3 556	145.7%	(95.8%)
Community & Social Services	1 650	1 650	1 780	107.9%	-	-	706	42.8%	149	9.1%	2 636	159.8%	3 556	145.7%	(95.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 200	18 200	7 024	38.6%	4 251	23.4%	1 127	6.2%	1 411	7.8%	13 813	75.9%	8 343	67.3%	(83.1%)
Planning and Development	18 200	18 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	7 024	-	4 251	-	1 127	-	1 411	-	13 813	-	8 343	67.3%	(83.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 000	6 000	1 066	17.8%	904	15.1%	-	-	3 371	56.2%	5 340	89.0%	4 667	77.8%	(27.8%)
Electricity	6 000	6 000	1 066	17.8%	904	15.1%	-	-	3 371	56.2%	5 340	89.0%	4 667	77.8%	(27.8%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	180 758	182 448	60 284	33.4%	33 877	18.7%	40 731	22.3%	36 096	19.8%	170 989	93.7%	19 062	77.2%	89.4%
Property rates, penalties and collection charges	10 841	10 841	3 118	28.8%	3 224	29.7%	676	6.2%	944	8.7%	7 961	73.4%	3 140	120.2%	(69.9%)
Service charges	55 670	56 769	11 773	21.1%	13 810	24.8%	6 704	11.8%	8 727	15.4%	41 015	72.2%	14 418	96.6%	(39.5%)
Other revenue	8 682	8 681	461	5.3%	204	2.3%	351	4.0%	6 323	72.8%	7 339	84.5%	1 504	55.1%	320.5%
Government - operating	78 046	78 638	31 410	40.2%	16 639	21.3%	7 001	8.9%	20 102	25.6%	75 152	95.6%	-	60.4%	(100.0%)
Government - capital	27 493	27 493	13 522	49.2%	-	-	26 000	94.6%	-	-	39 522	143.8%	-	76.3%	-
Interest	27	26	-	-	0	.5%	-	-	-	-	0	.5%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 246)	(155 125)	(31 869)	20.8%	(27 593)	18.0%	(32 527)	21.0%	(37 112)	23.9%	(129 101)	83.2%	(29 280)	83.8%	26.8%
Suppliers and employees	(153 246)	(155 125)	(31 869)	20.8%	(27 593)	18.0%	(32 527)	21.0%	(37 112)	23.9%	(129 101)	83.2%	(29 280)	83.8%	26.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 512	27 323	28 415	103.3%	6 285	22.8%	8 205	30.0%	(1 017)	(3.7%)	41 888	153.3%	(10 218)	60.2%	(90.1%)
Cash Flow from Investing Activities															
Receipts	62	62	-	-	-	-	-	-	4 000	6 451.6%	4 000	6 451.6%	-	-	(100.0%)
Proceeds on disposal of PPE	62	62	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	4 000	-	4 000	-	-	-	(100.0%)
Payments	(25 850)	(27 335)	(9 070)	35.1%	(12 195)	47.2%	(6 547)	24.0%	(11 503)	42.1%	(39 315)	143.8%	(10 169)	67.9%	13.1%
Capital assets	(25 850)	(27 335)	(9 070)	35.1%	(12 195)	47.2%	(6 547)	24.0%	(11 503)	42.1%	(39 315)	143.8%	(10 169)	67.9%	13.1%
Net Cash from/(used) Investing Activities	(25 788)	(27 273)	(9 070)	35.2%	(12 195)	47.3%	(6 547)	24.0%	(7 503)	27.5%	(35 315)	129.5%	(10 169)	68.4%	(26.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	17	-	17	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	17	-	17	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	17	-	17	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	1 724	50	19 346	1 122.1%	(5 911)	(342.8%)	1 658	3 300.8%	(8 502)	(16 931.2%)	6 590	13 122.9%	(20 387)	(1 353.3%)	(58.3%)
Cash/cash equivalents at the year begin:	(6 214)	(6 214)	81	(1.3%)	19 427	(312.6%)	13 516	(217.5%)	15 174	(244.2%)	81	(1.3%)	15 774	3.6%	(3.8%)
Cash/cash equivalents at the year end:	(4 490)	(6 163)	19 427	(432.7%)	13 516	(301.1%)	15 174	(246.2%)	6 671	(108.2%)	6 671	(108.2%)	(4 612)	69.8%	(244.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dion Mere	053 948 0900
Financial Manager	Sello Maroga	053 948 0900

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	523 830	456 252	136 524	26.1%	82 328	15.7%	78 310	17.2%	134 705	29.5%	431 867	94.7%	73 594	83.5%	83.0%
Property rates	148 360	127 466	36 267	24.4%	37 364	25.2%	33 571	26.3%	34 958	27.4%	142 161	111.5%	33 965	102.3%	2.9%
Property rates - penalties and collection charges	14 596	13 290	4 968	34.0%	3 559	24.4%	5 935	44.7%	5 896	44.4%	20 358	153.2%	4 473	102.9%	31.8%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	115 452	71 525	17 124	14.8%	18 782	16.3%	18 275	25.6%	25 900	36.2%	80 081	112.0%	13 896	62.9%	86.4%
Service charges - sanitation revenue	25 434	25 434	6 209	24.4%	6 080	23.9%	5 953	23.4%	5 988	23.5%	24 229	95.3%	6 002	99.3%	(.2%)
Service charges - refuse revenue	22 431	22 431	7 516	33.5%	7 440	33.2%	7 060	31.5%	7 221	32.2%	29 236	130.3%	7 506	119.1%	(3.8%)
Service charges - other	12 533	3 569	275	2.2%	95	.8%	-	-	-	-	370	10.4%	333	10.1%	(100.0%)
Rental of facilities and equipment	3 739	1 513	292	7.8%	286	7.7%	286	18.9%	195	12.9%	1 059	70.0%	329	27.9%	(40.6%)
Interest earned - external investments	2 000	2 000	252	12.6%	90	4.5%	252	12.6%	308	15.4%	902	45.1%	768	114.0%	(59.9%)
Interest earned - outstanding debtors	15 757	28 087	4 950	31.4%	7 212	45.8%	4 305	15.3%	4 800	17.1%	21 266	75.7%	4 563	101.1%	5.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 421	599	123	3.6%	108	3.2%	162	27.0%	174	29.1%	568	94.8%	230	90.3%	(24.2%)
Licences and permits	3 337	2 877	872	26.1%	732	21.9%	796	27.7%	222	7.7%	2 623	91.2%	1 174	146.1%	(81.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 128	153 128	56 964	37.2%	-	-	603	.4%	47 951	31.3%	105 518	68.9%	-	76.4%	(100.0%)
Other own revenue	3 092	1 833	712	23.0%	580	18.8%	1 113	60.7%	1 092	59.6%	3 497	190.8%	356	179.0%	206.7%
Gains on disposal of PPE	550	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	515 630	547 870	89 722	17.4%	79 222	15.4%	93 459	17.1%	82 127	15.0%	344 530	62.9%	71 620	66.7%	14.7%
Employee related costs	200 657	194 366	45 094	22.5%	52 300	26.1%	50 122	25.8%	47 402	24.4%	194 918	100.3%	43 289	96.5%	9.5%
Remuneration of councillors	21 018	21 018	4 828	23.0%	4 826	23.0%	5 035	24.0%	6 612	31.5%	21 302	101.4%	4 676	97.9%	41.4%
Debt impairment	50 932	70 033	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 657	29 657	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 745	3 745	1 495	39.9%	-	-	1 313	35.1%	284	7.6%	3 092	82.6%	142	46.1%	100.6%
Bulk purchases	78 000	78 000	150	.2%	57	.1%	2 686	3.4%	7 532	9.7%	10 424	13.4%	245	26.3%	2 976.2%
Other Materials	8 346	9 967	10 473	125.5%	6 254	74.9%	7 633	76.6%	3 554	35.7%	27 913	280.1%	4 696	2 312.0%	(24.3%)
Contracted services	16 020	23 547	8 765	54.7%	3 961	24.7%	4 559	19.4%	4 129	17.5%	21 415	90.9%	2 651	131.8%	55.8%
Transfers and grants	30 383	30 792	-	-	232	.8%	5 131	16.7%	6 536	21.2%	11 899	38.6%	-	-	(100.0%)
Other expenditure	76 872	86 743	18 918	24.6%	11 592	15.1%	16 978	19.6%	6 077	7.0%	53 565	61.8%	15 921	45.9%	(61.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 200	(91 618)	46 802		3 107		(15 149)		52 578		87 337		1 974		
Transfers recognised - capital	53 961	53 961	5 680	10.5%	2	-	24 801	46.0%	-	-	30 483	56.5%	-	60.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 161	(37 657)	52 482		3 109		9 652		52 578		117 820		1 974		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 161	(37 657)	52 482		3 109		9 652		52 578		117 820		1 974		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 161	(37 657)	52 482		3 109		9 652		52 578		117 820		1 974		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 161	(37 657)	52 482		3 109		9 652		52 578		117 820		1 974		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	67 939	67 939	15 949	23.5%	7 372	10.9%	3 966	5.8%	9 207	13.6%	36 493	53.7%	50 030	85.0%	(81.6%)
National Government	53 961	53 961	15 486	28.7%	6 994	13.0%	3 736	6.9%	8 132	15.1%	34 348	63.7%	45 165	84.1%	(82.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 961	53 961	15 486	28.7%	6 994	13.0%	3 736	6.9%	8 132	15.1%	34 348	63.7%	45 165	82.1%	(82.0%)
Borrowing	11 800	11 800	288	2.4%	-	-	-	-	-	-	288	2.4%	768	-	(100.0%)
Internally generated funds	2 178	2 178	174	8.0%	378	17.3%	230	10.6%	1 075	49.4%	1 857	85.2%	4 096	110.6%	(73.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 939	67 939	15 949	23.5%	7 372	10.9%	3 966	5.8%	9 207	13.6%	36 493	53.7%	50 030	85.0%	(81.6%)
Governance and Administration	5 299	5 299	1 874	35.4%	913	17.2%	68	1.3%	10	.2%	2 865	54.1%	2 036	91.7%	(99.5%)
Executive & Council	500	500	150	30.0%	889	177.9%	-	-	-	-	1 040	207.9%	522	140.1%	(100.0%)
Budget & Treasury Office	3 799	3 799	18	.5%	23	.6%	68	1.8%	10	.3%	119	3.1%	71	3.0%	(85.4%)
Corporate Services	1 000	1 000	1 706	170.6%	-	-	-	-	-	-	1 706	170.6%	1 442	689.1%	(100.0%)
Community and Public Safety	20 340	29 579	1 067	5.2%	151	.7%	1 064	3.6%	825	2.8%	3 106	10.5%	14	13.3%	5 613.2%
Community & Social Services	17 700	16 939	-	-	(45)	(.3%)	-	-	-	-	(45)	(.3%)	-	-	-
Sport And Recreation	-	-	1 061	-	-	-	-	-	-	-	1 061	-	-	-	-
Public Safety	2 640	12 640	6	.2%	197	7.4%	1 064	8.4%	825	6.5%	2 091	16.5%	14	6.8%	5 613.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 500	31 261	12 719	31.4%	6 292	15.5%	2 834	9.1%	8 372	26.8%	30 217	96.7%	47 211	87.6%	(82.3%)
Planning and Development	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	40 400	31 161	12 719	31.5%	6 292	15.6%	2 834	9.1%	8 372	26.9%	30 217	97.0%	47 211	87.6%	(82.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 800	1 800	288	16.0%	16	.9%	-	-	-	-	305	16.9%	768	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	288	-	16	-	-	-	-	-	305	-	768	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	526 057	437 681	135 768	25.8%	70 687	13.4%	114 853	26.2%	135 214	30.9%	456 521	104.3%	67 076	78.1%	101.6%
Property rates, penalties and collection charges	151 906	106 974	31 319	20.6%	25 962	17.1%	42 833	40.0%	44 547	41.6%	144 660	135.2%	26 835	75.3%	66.0%
Service charges	152 450	93 449	30 137	19.8%	20 185	13.2%	39 703	42.5%	35 578	38.1%	125 604	134.4%	27 590	79.8%	29.0%
Other revenue	12 612	6 823	2 001	15.9%	1 707	13.5%	2 357	34.5%	2 031	29.8%	8 096	118.7%	2 095	166.9%	(3.1%)
Government - operating	153 128	153 128	56 030	36.6%	588	.4%	603	.4%	47 951	31.3%	105 171	68.7%	670	66.9%	7 056.9%
Government - capital	53 961	53 961	5 680	10.5%	14 947	27.7%	24 801	46.0%	-	-	45 428	84.2%	-	55.6%	-
Interest	2 000	23 346	10 601	530.0%	7 298	364.9%	4 557	19.5%	5 107	21.9%	27 562	118.1%	9 885	3 685.8%	(48.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(435 041)	(444 168)	(83 711)	19.2%	(80 707)	18.6%	(93 351)	21.0%	(80 579)	18.1%	(338 348)	76.2%	(71 620)	78.9%	12.5%
Suppliers and employees	(400 913)	(409 632)	(83 205)	20.8%	(80 475)	20.1%	(86 907)	21.2%	(73 759)	18.0%	(324 345)	79.2%	(71 478)	78.4%	3.2%
Finance charges	(3 745)	(3 745)	(506)	13.5%	-	-	(1 313)	35.1%	(284)	7.6%	(2 103)	56.2%	(142)	489.3%	100.6%
Transfers and grants	(30 383)	(30 792)	-	-	(232)	.8%	(5 131)	16.7%	(6 536)	21.2%	(11 899)	38.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	91 016	(6 487)	52 057	57.2%	(10 020)	(11.0%)	21 502	(331.5%)	54 635	(842.2%)	118 174	(1 821.7%)	(4 544)	75.2%	(1 302.4%)
Cash Flow from Investing Activities															
Receipts	550	2 500	1 089	198.0%	-	-	-	-	-	-	1 089	43.6%	69	18.2%	(100.0%)
Proceeds on disposal of PPE	550	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	1 089	-	-	-	-	-	-	-	1 089	-	69	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 939)	(67 939)	(14 641)	21.5%	(7 372)	10.9%	(3 966)	5.8%	(9 207)	13.6%	(35 186)	51.8%	(25 476)	59.9%	(63.9%)
Capital assets	(67 939)	(67 939)	(14 641)	21.5%	(7 372)	10.9%	(3 966)	5.8%	(9 207)	13.6%	(35 186)	51.8%	(25 476)	59.9%	(63.9%)
Net Cash from/(used) Investing Activities	(67 389)	(65 439)	(13 552)	20.1%	(7 372)	10.9%	(3 966)	6.1%	(9 207)	14.1%	(34 096)	52.1%	(25 406)	60.2%	(63.8%)
Cash Flow from Financing Activities															
Receipts	13 900	13 900	-	-	55	.4%	259	1.9%	315	2.3%	629	4.5%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 800	11 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 100	2 100	-	-	55	2.6%	259	12.3%	315	15.0%	629	29.9%	-	-	(100.0%)
Payments	(3 500)	(3 500)	(826)	23.6%	(799)	22.8%	(695)	19.9%	(378)	10.8%	(2 698)	77.1%	(685)	108.7%	(44.8%)
Repayment of borrowing	(3 500)	(3 500)	(826)	23.6%	(799)	22.8%	(695)	19.9%	(378)	10.8%	(2 698)	77.1%	(685)	108.7%	(44.8%)
Net Cash from/(used) Financing Activities	10 400	10 400	(826)	(7.9%)	(744)	(7.2%)	(437)	(4.2%)	(63)	(,6%)	(2 070)	(19.9%)	(685)	108.7%	(90.8%)
Net Increase/(Decrease) in cash held	34 027	(61 526)	37 680	110.7%	(18 136)	(53.3%)	17 100	(27.8%)	45 364	(73.7%)	82 008	(133.3%)	(30 635)	123.9%	(248.1%)
Cash/cash equivalents at the year begin:	13 408	30 845	13 408	100.0%	51 088	381.0%	32 952	106.8%	50 051	162.3%	13 408	43.5%	222 066	(1 393.9%)	(77.5%)
Cash/cash equivalents at the year end:	47 435	(30 681)	51 088	107.7%	32 952	69.5%	50 051	(163.1%)	95 416	(311.0%)	95 416	(311.0%)	191 432	1 427.8%	(50.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 372	7.9%	5 638	3.9%	5 108	3.5%	122 368	84.7%	144 485	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 986	3.7%	7 035	2.9%	6 114	2.5%	222 101	90.9%	244 236	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 866	3.3%	1 446	2.6%	1 266	2.3%	51 246	91.8%	55 824	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 260	4.0%	1 900	3.3%	1 733	3.0%	51 241	89.7%	57 134	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	44.5%	2	5.4%	2	5.4%	14	44.7%	32	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 906	1.9%	3 776	1.9%	3 837	1.9%	192 037	94.3%	203 556	28.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	721	4.1%	(5 391)	(31.0%)	(1 543)	(8.9%)	23 587	135.8%	17 374	2.4%	-	-	-	-
Total By Income Source	29 124	4.0%	14 406	2.0%	16 516	2.3%	662 594	91.7%	722 641	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 101	2.7%	959	.4%	6 627	2.5%	248 731	94.4%	263 417	36.5%	-	-	-	-
Commercial	11 231	10.3%	4 825	4.4%	3 360	3.1%	90 005	82.3%	109 420	15.1%	-	-	-	-
Households	10 793	3.1%	8 623	2.5%	6 529	1.9%	323 859	92.6%	349 804	48.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 124	4.0%	14 406	2.0%	16 516	2.3%	662 594	91.7%	722 641	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 353	.7%	6 301	3.4%	2 654	1.5%	172 443	94.4%	182 751	91.8%
PAYE deductions	2 128	100.0%	-	-	-	-	-	-	2 128	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 044	100.0%	-	-	-	-	-	-	3 044	1.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 155	94.5%	94	1.2%	73	1.0%	254	3.3%	7 576	3.8%
Auditor-General	-	-	-	-	-	-	3 650	100.0%	3 650	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	13 681	6.9%	6 395	3.2%	2 727	1.4%	176 347	88.5%	199 149	100.0%

Contact Details

Municipal Manager	Mr K Rabanye	018 389 0212/3
Financial Manager	Mr S S Mmope	018 389 0260/1

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	345 239	335 988	135 100	39.1%	43 539	12.6%	44 357	13.2%	47 458	14.1%	270 453	80.5%	64 581	105.5%	(26.5%)
Property rates	43 401	43 401	47 858	110.3%	5 152	11.9%	3 025	7.0%	8 581	19.8%	64 617	148.9%	33 274	251.7%	(74.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	132 103	132 103	22 828	17.3%	23 545	17.8%	22 220	16.8%	23 294	17.6%	91 887	69.6%	4 683	94.2%	397.4%
Service charges - water revenue	32 385	32 385	10 785	33.3%	6 321	19.5%	10 439	32.2%	5 876	18.1%	33 421	103.2%	7 897	149.4%	(25.6%)
Service charges - sanitation revenue	7 909	7 909	2 155	27.2%	2 085	26.4%	2 269	28.7%	2 584	32.7%	9 093	115.0%	718	78.9%	260.2%
Service charges - refuse revenue	10 742	10 743	2 665	24.8%	2 673	24.9%	2 834	26.4%	3 077	28.6%	11 248	104.7%	784	128.5%	292.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 629	1 628	869	53.4%	877	53.8%	862	52.9%	869	53.4%	3 477	213.6%	281	112.9%	208.8%
Interest earned - external investments	656	656	11	1.7%	-	-	-	-	18	2.7%	28	4.3%	5	.3%	230.2%
Interest earned - outstanding debtors	10 000	3 000	1 105	11.1%	841	8.4%	906	30.2%	1 060	35.3%	3 912	130.4%	469	3.4%	126.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	563	312	67	11.9%	89	15.8%	7	2.2%	22	7.0%	185	59.2%	11	21.6%	90.6%
Licences and permits	3 000	3 000	686	22.9%	618	20.6%	688	22.9%	700	23.3%	2 691	89.7%	95	56.9%	633.3%
Agency services	3 500	3 500	1 393	39.8%	904	25.8%	853	24.4%	1 153	32.9%	4 303	122.9%	281	58.8%	309.9%
Transfers recognised - operational	94 707	94 707	44 411	46.9%	-	-	-	-	-	-	44 411	46.9%	16 667	66.6%	(100.0%)
Other own revenue	4 645	2 644	267	5.8%	435	9.4%	255	9.6%	224	8.5%	1 181	44.7%	(586)	3.2%	(138.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	345 239	335 988	63 400	18.4%	64 928	18.8%	77 979	23.2%	90 427	26.9%	296 734	88.3%	78 056	96.9%	15.8%
Employee related costs	145 253	145 253	37 222	25.6%	34 430	23.7%	35 126	24.2%	29 518	20.3%	136 297	93.8%	34 223	104.7%	(13.7%)
Remuneration of councillors	12 910	12 910	2 710	21.0%	2 710	21.0%	2 710	21.0%	2 741	21.2%	10 872	84.2%	2 672	82.9%	2.6%
Debt impairment	17 273	17 273	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	391	-	-	-	-	-	-	-	391	-	1 542	-	(100.0%)
Bulk purchases	99 000	99 000	14 896	15.0%	13 884	14.0%	31 661	32.0%	32 645	33.0%	93 085	94.0%	24 933	122.9%	30.9%
Other Materials	14 759	14 759	645	4.4%	1 430	9.7%	1 011	6.8%	2 225	15.1%	5 311	36.0%	1 502	84.4%	48.1%
Contracted services	12 354	12 354	3 095	25.0%	4 313	34.9%	1 589	12.9%	11 108	89.9%	20 105	162.7%	4 992	61.2%	122.5%
Transfers and grants	-	-	925	-	2 434	-	1 350	-	7 667	-	12 376	-	3 206	20.2%	139.2%
Other expenditure	33 690	24 439	3 516	10.4%	5 727	17.0%	4 531	18.5%	4 522	18.5%	18 297	74.9%	4 986	-	(9.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	71 700		(21 389)		(33 622)		(42 969)		(26 281)		(13 475)		
Transfers recognised - capital	-	-	472	-	-	-	-	-	18 604	-	19 076	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	72 172		(21 389)		(33 622)		(24 365)		(7 205)		(13 475)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	72 172		(21 389)		(33 622)		(24 365)		(7 205)		(13 475)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	72 172		(21 389)		(33 622)		(24 365)		(7 205)		(13 475)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	72 172		(21 389)		(33 622)		(24 365)		(7 205)		(13 475)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	40 061	40 361	2 434	6.1%	3 556	8.9%	3 963	9.8%	10 319	25.6%	20 272	50.2%	5 105	16.4%	102.1%
National Government	33 061	40 061	2 434	7.4%	3 556	10.8%	3 963	9.9%	10 319	25.8%	20 272	50.6%	5 105	25.8%	102.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 061	40 061	2 434	7.4%	3 556	10.8%	3 963	9.9%	10 319	25.8%	20 272	50.6%	5 105	25.8%	102.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 061	40 361	2 434	6.1%	3 556	8.9%	3 963	9.8%	10 319	25.6%	20 272	50.2%	5 105	16.4%	102.1%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 503	39 503	2 018	6.2%	3 556	10.9%	3 963	10.0%	10 015	25.4%	19 552	49.5%	5 105	26.2%	96.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 503	39 503	2 018	6.2%	3 556	10.9%	3 963	10.0%	10 015	25.4%	19 552	49.5%	5 105	26.2%	96.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	558	558	416	74.5%	-	-	-	-	303	54.4%	719	128.9%	-	-	(100.0%)
Electricity	558	558	416	74.5%	-	-	-	-	303	54.4%	719	128.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 000	300	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	375 715	376 049	78 095	20.8%	64 753	17.2%	46 134	12.3%	63 896	17.0%	252 878	67.2%	63 709	83.5%	.3%
Property rates, penalties and collection charges	41 319	43 401	5 312	12.9%	6 363	15.4%	7 340	16.9%	7 543	17.4%	26 559	61.2%	4 293	77.0%	75.7%
Service charges	182 139	183 139	29 762	16.3%	18 909	10.4%	32 757	17.9%	33 721	18.4%	115 150	62.9%	19 718	70.4%	71.0%
Other revenue	13 336	11 085	3 341	25.1%	9 626	72.2%	5 132	46.3%	2 967	26.8%	21 066	190.0%	9 606	105.0%	(69.1%)
Government - operating	94 707	94 707	39 680	41.9%	29 854	31.5%	-	-	18 604	19.6%	88 138	93.1%	30 093	102.9%	(38.2%)
Government - capital	34 214	40 061	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	3 656	-	-	-	-	906	24.8%	1 060	29.0%	1 966	53.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(375 715)	(335 988)	(82 917)	22.1%	(62 927)	16.7%	(46 443)	13.8%	(61 884)	18.4%	(254 171)	75.6%	(64 603)	86.0%	(4.2%)
Suppliers and employees	(340 201)	(335 988)	(81 993)	24.1%	(60 494)	17.8%	(45 093)	13.4%	(59 217)	17.6%	(246 796)	73.5%	(64 603)	91.2%	(8.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(35 514)	-	(925)	2.6%	(2 434)	6.9%	(1 350)	-	(2 667)	-	(7 376)	-	-	10.0%	(100.0%)
Net Cash from/(used) Operating Activities	-	40 061	(4 822)	-	1 825	-	(309)	(.8%)	2 012	5.0%	(1 293)	(3.2%)	(895)	(47.8%)	(324.9%)
Cash Flow from Investing Activities															
Receipts	39 671	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	27 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	12 671	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 514)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(35 514)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	4 157	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 157	40 361	(4 822)	(116.0%)	1 825	43.9%	(309)	(.8%)	2 012	5.0%	(1 293)	(3.2%)	(895)	(6.7%)	(324.9%)
Cash/cash equivalents at the year begin:	-	-	4 977	-	155	-	1 981	-	1 672	-	4 977	-	1 669	-	.2%
Cash/cash equivalents at the year end:	4 157	40 361	155	3.7%	1 981	47.6%	1 672	4.1%	3 684	9.1%	3 684	9.1%	774	1.8%	375.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 771	6.6%	1 455	5.5%	1 368	5.1%	22 074	82.8%	26 668	10.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 211	6.3%	2 137	3.2%	1 098	1.6%	59 277	88.8%	66 723	25.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 478	2.5%	1 222	1.2%	1 760	1.8%	92 420	94.4%	97 880	37.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	919	4.1%	799	3.6%	702	3.2%	19 792	89.1%	22 213	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	847	4.0%	784	3.7%	754	3.5%	18 887	88.8%	21 271	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	277	2.7%	273	2.7%	265	2.6%	9 317	92.0%	10 132	3.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86	.5%	32	.2%	4	-	16 925	99.3%	17 046	6.5%	-	-	-	-
Total By Income Source	10 588	4.0%	6 701	2.6%	5 951	2.3%	238 692	91.1%	261 933	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	900	2.1%	758	1.8%	649	1.5%	40 981	94.7%	43 289	16.5%	-	-	-	-
Commercial	3 955	11.5%	1 951	5.7%	1 521	4.4%	27 086	78.5%	34 514	13.2%	-	-	-	-
Households	5 733	3.1%	3 991	2.2%	3 780	2.1%	170 625	92.7%	184 130	70.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 588	4.0%	6 701	2.6%	5 951	2.3%	238 692	91.1%	261 933	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 008	1.0%	10 907	11.1%	19 756	20.0%	66 864	67.9%	98 535	82.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 745	51.0%	10 281	48.8%	-	-	61	.3%	21 086	17.6%
Total	11 753	9.8%	21 188	17.7%	19 756	16.5%	66 924	55.9%	119 621	100.0%

Contact Details

Municipal Manager	Justine Bhine	018 632 5051
Financial Manager	Leeto Dintwe	018 632 5051

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	218 717	249 671	63 246	28.9%	24 385	11.1%	89 044	35.7%	31 757	12.7%	208 432	83.5%	23 809	66.2%	33.4%
Property rates	15 000	47 641	4 662	31.1%	4 101	27.3%	5 106	10.7%	5 722	12.0%	19 591	41.1%	5 101	134.0%	12.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	27 411	36 703	7 876	28.7%	7 334	26.8%	7 382	20.1%	6 717	18.3%	29 310	79.9%	6 814	48.0%	(1.4%)
Service charges - water revenue	13 840	10 682	2 255	16.3%	2 181	15.8%	1 986	18.6%	1 449	13.6%	7 871	73.7%	2 083	167.4%	(30.5%)
Service charges - sanitation revenue	2 671	2 461	576	21.6%	582	21.8%	583	23.7%	579	23.5%	2 321	94.3%	596	98.3%	(2.8%)
Service charges - refuse revenue	3 500	5 309	1 725	49.3%	1 763	50.4%	1 745	32.9%	1 732	32.6%	6 965	131.2%	1 623	170.2%	6.7%
Service charges - other	-	-	4 820	-	4 740	-	4 436	-	4 360	-	18 357	-	4 241	-	2.8%
Rental of facilities and equipment	250	168	22	8.7%	29	11.6%	19	11.4%	29	17.4%	99	59.0%	41	-	(29.6%)
Interest earned - external investments	100	124	37	37.4%	35	34.8%	9	7.0%	250	201.4%	331	266.5%	11	27.8%	2 236.8%
Interest earned - outstanding debtors	2 725	29	6	.2%	23	.9%	15	50.3%	30	101.4%	73	251.7%	3	-	1 056.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	53	2 502	-	2 511	-	1 594	3 004.4%	2 975	5 605.4%	9 583	18 056.6%	1 517	70.8%	96.1%
Licences and permits	2 000	6 066	135	6.8%	110	5.5%	104	1.7%	889	14.7%	1 238	20.4%	204	13.9%	335.7%
Agency services	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	108 395	107 815	37 348	34.5%	-	-	65 568	60.8%	5 745	5.3%	108 662	100.8%	-	45.0%	(100.0%)
Other own revenue	40 824	32 619	1 124	2.8%	782	1.9%	318	1.0%	1 116	3.4%	3 340	10.2%	1 497	12.4%	(25.5%)
Gains on disposal of PPE	-	-	157	-	193	-	179	-	164	-	693	-	78	-	110.4%
Operating Expenditure	218 717	237 704	46 299	21.2%	37 334	17.1%	39 609	16.7%	73 099	30.8%	196 342	82.6%	32 929	63.7%	122.0%
Employee related costs	81 650	102 901	23 168	28.4%	22 682	27.8%	22 344	21.7%	25 345	24.6%	93 540	90.9%	19 588	104.1%	29.4%
Remuneration of councillors	12 592	-	1 747	13.9%	1 768	14.0%	1 768	-	1 768	-	7 051	-	1 768	63.4%	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	14 274	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 750	1 265	340	19.4%	390	22.3%	62	4.9%	302	23.9%	1 093	86.5%	98	12.3%	208.0%
Bulk purchases	30 000	32 318	12 638	42.1%	4 930	16.4%	7 342	22.7%	10 223	31.6%	35 132	108.7%	4 463	36.8%	129.1%
Other Materials	15 989	8 765	930	5.8%	884	5.5%	762	8.7%	3 598	41.0%	6 174	70.4%	666	23.6%	440.5%
Contracted services	7 928	13 078	1 908	24.1%	228	2.9%	1 405	10.7%	7 885	60.3%	11 427	87.4%	1 001	86.8%	688.0%
Transfers and grants	1 464	5 839	-	-	118	8.1%	-	-	2 647	45.3%	2 765	47.4%	17	-	15 582.9%
Other expenditure	62 343	59 265	5 569	8.9%	6 335	10.2%	5 926	10.0%	21 331	36.0%	39 160	66.1%	5 329	57.0%	300.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	11 967	16 946		(12 950)		49 435		(41 342)		12 090		(9 120)		
Transfers recognised - capital	41 869	48 923	-	-	-	-	-	-	52 792	107.9%	52 792	107.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(17 152)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 717	60 890	16 946		(12 950)		49 435		11 450		64 882		(9 120)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 717	60 890	16 946		(12 950)		49 435		11 450		64 882		(9 120)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 717	60 890	16 946		(12 950)		49 435		11 450		64 882		(9 120)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 717	60 890	16 946		(12 950)		49 435		11 450		64 882		(9 120)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	59 021	60 890	17 685	30.0%	13 132	22.2%	3 129	5.1%	22 985	37.7%	56 930	93.5%	13 802	56.8%	66.5%
National Government	41 869	48 943	17 561	41.9%	13 085	31.3%	3 104	6.3%	22 820	46.6%	56 570	115.6%	13 553	70.3%	68.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 869	48 943	17 561	41.9%	13 085	31.3%	3 104	6.3%	22 820	46.6%	56 570	115.6%	13 553	68.7%	68.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 152	11 947	124	.7%	47	.3%	25	.2%	165	1.4%	361	3.0%	249	4.1%	(33.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 021	60 890	17 685	30.0%	13 132	22.2%	3 129	5.1%	22 985	37.7%	56 930	93.5%	13 802	56.8%	66.5%
Governance and Administration	500	386	34	6.8%	21	4.1%	2	.6%	165	42.8%	222	57.5%	45	41.7%	263.6%
Executive & Council	-	82	-	-	-	-	-	-	165	201.3%	165	201.3%	-	43.4%	(100.0%)
Budget & Treasury Office	-	150	34	-	-	-	-	-	-	-	34	22.9%	2	66.3%	(100.0%)
Corporate Services	500	154	-	-	21	4.1%	2	1.4%	-	-	23	14.7%	44	34.8%	(100.0%)
Community and Public Safety	2 796	-	-	-	26	.9%	-	-	-	-	26	-	-	2.2%	-
Community & Social Services	470	-	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Sport And Recreation	195	-	-	-	26	13.5%	-	-	-	-	26	-	-	930.8%	-
Public Safety	2 131	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	54 406	17 651	-	13 085	-	3 127	5.7%	22 820	41.9%	56 682	104.2%	13 753	94.6%	65.9%
Planning and Development	-	43 923	17 651	-	13 085	-	3 127	7.1%	22 820	52.0%	56 682	129.0%	13 752	97.4%	65.9%
Road Transport	-	10 483	-	-	-	-	-	-	-	-	-	-	0	3.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 725	6 098	-	-	-	-	-	-	-	-	-	-	4	15.8%	(100.0%)
Electricity	52 389	5 000	-	-	-	-	-	-	-	-	-	-	-	18.6%	-
Water	2 536	-	-	-	-	-	-	-	-	-	-	-	4	.6%	(100.0%)
Waste Water Management	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	1 098	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	245 308	298 880	96 279	39.2%	76 021	31.0%	97 675	32.7%	78 191	26.2%	348 165	116.5%	27 654	81.0%	182.7%
Property rates, penalties and collection charges	19 335	47 641	2 516	13.0%	3 713	19.2%	3 558	7.5%	3 301	6.9%	13 088	27.5%	1 048	50.4%	214.9%
Service charges	77 340	55 155	22 185	28.7%	15 824	20.5%	14 808	26.8%	20 796	37.7%	73 613	133.5%	17 783	79.8%	16.9%
Other revenue	-	39 192	1 490	-	6 631	-	17 535	44.7%	50 195	128.1%	75 850	193.5%	8 812	120.4%	469.6%
Government - operating	106 664	107 815	42 468	39.8%	34 495	32.3%	28 447	26.4%	3 525	3.3%	108 935	101.0%	-	106.3%	(100.0%)
Government - capital	41 869	48 923	27 580	65.9%	15 300	36.5%	33 324	68.1%	-	-	76 204	155.8%	-	46.9%	-
Interest	100	153	40	39.8%	58	58.1%	3	1.8%	374	243.5%	474	309.2%	11	41.1%	3 387.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(218 217)	(237 704)	(62 313)	28.6%	(79 021)	36.2%	(49 446)	20.8%	(103 820)	43.7%	(294 600)	123.9%	(36 029)	101.8%	188.2%
Suppliers and employees	(212 469)	(217 591)	(61 974)	29.2%	(79 009)	37.2%	(49 385)	22.7%	(103 534)	47.6%	(293 901)	135.1%	(35 931)	102.1%	188.1%
Finance charges	(1 750)	(14 274)	(340)	19.4%	(12)	.7%	(61)	.4%	(286)	2.0%	(699)	4.9%	(98)	61.8%	192.1%
Transfers and grants	(3 998)	(5 839)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 091	61 176	33 965	125.4%	(3 000)	(11.1%)	48 228	78.8%	(25 629)	(41.9%)	53 564	87.6%	(8 376)	37.1%	206.0%
Cash Flow from Investing Activities															
Receipts	42 311	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	42 311	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 021)	-	(17 685)	30.0%	(13 150)	22.3%	(3 129)	-	(5 094)	-	(39 057)	-	(7 187)	49.7%	(29.1%)
Capital assets	(59 021)	-	(17 685)	30.0%	(13 150)	22.3%	(3 129)	-	(5 094)	-	(39 057)	-	(7 187)	49.7%	(29.1%)
Net Cash from/(used) Investing Activities	(16 710)	-	(17 685)	105.8%	(13 150)	78.7%	(3 129)	-	(5 094)	-	(39 057)	-	(7 187)	49.5%	(29.1%)
Cash Flow from Financing Activities															
Receipts	756	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	756	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 750)	-	-	-	-	-	(60)	-	-	-	(60)	-	-	-	-
Repayment of borrowing	(1 750)	-	-	-	-	-	(60)	-	-	-	(60)	-	-	-	-
Net Cash from/(used) Financing Activities	(994)	-	-	-	-	-	(60)	-	-	-	(60)	-	-	-	-
Net Increase/(Decrease) in cash held	9 387	61 176	16 280	173.4%	(16 149)	(172.0%)	45 040	73.6%	(30 723)	(50.2%)	14 447	23.6%	(15 563)	3 030.2%	97.4%
Cash/cash equivalents at the year begin:	23 810	15 626	3 502	14.7%	19 782	83.1%	3 632	23.2%	48 672	311.5%	3 502	22.4%	19 064	64.5%	155.3%
Cash/cash equivalents at the year end:	33 197	76 802	19 782	59.6%	3 632	10.9%	48 672	63.4%	17 949	23.4%	17 949	23.4%	3 502	14.7%	412.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 644	9.6%	562	3.3%	433	2.5%	14 568	84.7%	17 206	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 319	9.6%	1 817	3.3%	1 399	2.5%	47 131	84.7%	55 666	55.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 031	9.6%	694	3.3%	534	2.5%	17 996	84.7%	21 254	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	290	9.6%	99	3.3%	76	2.5%	2 571	84.7%	3 036	3.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	387	9.6%	132	3.3%	102	2.5%	3 428	84.7%	4 048	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	9 670	9.6%	3 303	3.3%	2 545	2.5%	85 694	84.7%	101 212	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	613	5.5%	246	2.2%	96	.9%	10 138	91.4%	11 093	11.0%	-	-	-	-
Commercial	3 665	34.8%	625	5.9%	265	2.5%	5 979	56.8%	10 534	10.4%	-	-	-	-
Households	4 622	6.3%	2 020	2.7%	1 777	2.4%	65 067	88.5%	73 486	72.6%	-	-	-	-
Other	771	12.6%	413	6.8%	407	6.7%	4 509	73.9%	6 099	6.0%	-	-	-	-
Total By Customer Group	9 670	9.6%	3 303	3.3%	2 545	2.5%	85 694	84.7%	101 212	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 972	21.4%	2 745	14.8%	2 959	15.9%	8 894	47.9%	18 571	76.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 574	64.1%	100	1.8%	(1)	-	1 902	34.1%	5 575	23.1%
Total	7 546	31.3%	2 845	11.8%	2 959	12.3%	10 796	44.7%	24 146	100.0%

Contact Details

Municipal Manager	Mr Mr C. Maema	018 642 1081
Financial Manager	Mrs G Moroane	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	507 301	539 608	187 563	37.0%	136 382	26.9%	129 655	24.0%	9 198	1.7%	462 798	85.8%	1 944	66.8%	373.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	324	-	164	-	201	-	244	-	933	-	88	-	178.2%
Rental of facilities and equipment	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-
Interest earned - external investments	5 200	5 200	1 671	32.1%	1 442	27.7%	2 895	55.7%	904	17.4%	6 912	132.9%	293	84.7%	208.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	83	-	(100.0%)
Transfers recognised - operational	472 152	471 424	185 198	39.2%	134 619	28.5%	126 490	26.8%	7 844	1.7%	454 150	96.3%	1 091	73.7%	619.0%
Other own revenue	29 949	62 985	370	1.2%	157	.5%	68	.1%	207	.3%	802	1.3%	389	2.2%	(46.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	455 235	582 029	119 095	26.2%	146 711	32.2%	148 559	25.5%	236 308	40.6%	650 674	111.8%	158 935	135.6%	48.7%
Employee related costs	240 000	277 225	62 604	26.1%	74 891	31.2%	67 456	24.3%	66 879	24.1%	271 829	98.1%	55 338	100.7%	20.9%
Remuneration of councillors	11 800	12 031	2 428	20.6%	502	4.3%	1 925	16.0%	3 466	28.8%	8 321	69.2%	2 623	102.3%	32.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 827	107 049	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 000	-	-	-	553	55.3%	-	-	3 854	-	4 407	-	20 563	13 465.4%	(81.3%)
Bulk purchases	12 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 300	44 155	13 829	260.9%	12 185	229.9%	19 315	43.7%	23 452	53.1%	68 781	155.8%	9 060	116.5%	158.9%
Contracted services	13 750	17 395	1 605	11.7%	6 463	47.0%	1 374	7.9%	13 906	79.9%	23 348	134.2%	2 190	79.0%	534.9%
Transfers and grants	17 351	17 552	435	2.5%	279	1.6%	994	5.7%	29 568	168.5%	31 276	178.2%	9 088	58.3%	225.3%
Other expenditure	124 207	96 622	38 195	30.8%	51 838	41.7%	57 495	59.5%	95 183	98.5%	242 712	251.2%	60 072	185.7%	58.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	52 066	(42 421)	68 468		(10 329)		(18 904)		(227 110)		(187 876)		(156 991)		
Transfers recognised - capital	320 364	318 236	30 344	9.5%	78 927	24.6%	26 784	8.4%	46 435	14.6%	182 490	57.3%	1 053	54.6%	4 310.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	372 430	275 815	98 812		68 598		7 880		(180 675)		(5 385)		(155 938)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	372 430	275 815	98 812		68 598		7 880		(180 675)		(5 385)		(155 938)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	372 430	275 815	98 812		68 598		7 880		(180 675)		(5 385)		(155 938)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	372 430	275 815	98 812		68 598		7 880		(180 675)		(5 385)		(155 938)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	328 257	288 864	37 416	11.4%	75 326	22.9%	49 205	17.0%	25 645	8.9%	187 592	64.9%	82 227	79.7%	(68.8%)
National Government	269 164	250 236	27 015	10.0%	59 696	22.2%	48 512	19.4%	19 084	7.6%	154 306	61.7%	41 663	83.8%	(54.2%)
Provincial Government	4 200	8 000	-	-	-	-	-	-	-	-	-	-	11 120	28.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	273 364	258 236	27 015	9.9%	59 696	21.8%	48 512	18.8%	19 084	7.4%	154 306	59.8%	52 782	69.1%	(63.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	57.0%	-
Internally generated funds	54 893	30 628	10 402	18.9%	15 630	28.5%	693	2.3%	6 561	21.4%	33 285	108.7%	28 325	139.1%	(76.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	1 120	-	(100.0%)
Capital Expenditure Standard Classification	328 257	288 864	37 416	11.4%	75 326	22.9%	49 205	17.0%	25 645	8.9%	187 592	64.9%	82 227	79.7%	(68.8%)
Governance and Administration	10 280	7 785	1 875	18.2%	3 943	38.4%	326	4.2%	120	1.5%	6 264	80.5%	60 839	82.6%	(99.8%)
Executive & Council	1 830	885	131	7.2%	-	-	326	36.8%	120	13.6%	577	65.1%	54 386	78.0%	(99.8%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	8 450	6 900	1 744	20.6%	3 943	46.7%	-	-	-	-	5 687	82.4%	6 453	237.4%	(100.0%)
Community and Public Safety	21 090	10 590	-	-	-	-	-	-	253	2.4%	253	2.4%	1 125	51.8%	(77.5%)
Community & Social Services	-	-	-	-	-	-	-	-	253	-	253	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	18 700	9 200	-	-	-	-	-	-	-	-	-	-	353	44.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	2 390	1 390	-	-	-	-	-	-	-	-	-	-	772	154.4%	(100.0%)
Economic and Environmental Services	28 247	10 775	569	2.0%	-	-	-	-	2 405	22.3%	2 974	27.6%	12 972	250.4%	(81.5%)
Planning and Development	4 935	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 312	10 775	569	2.4%	-	-	-	-	2 405	22.3%	2 974	27.6%	12 972	253.4%	(81.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	268 640	259 714	34 972	13.0%	71 383	26.6%	48 879	18.8%	22 867	8.8%	178 101	68.6%	7 291	28.2%	213.6%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	153 104	180 142	29 811	19.5%	57 111	37.3%	40 359	22.4%	20 536	11.4%	147 816	82.1%	7 291	28.2%	181.6%
Waste Water Management	115 536	79 572	5 161	4.5%	14 272	12.4%	8 521	10.7%	2 332	2.9%	30 285	38.1%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	827 665	857 844	351 875	42.5%	256 131	30.9%	235 377	27.4%	28 909	3.4%	872 291	101.7%	104 595	133.1%	(72.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	325	-	262	-	232	-	244	-	1 063	-	-	-	(100.0%)
Other revenue	29 949	62 985	49 044	163.8%	7 777	26.0%	24 046	38.2%	28 542	45.3%	109 408	173.7%	103 480	733.7%	(72.4%)
Government - operating	472 152	471 424	187 879	39.8%	135 378	28.7%	127 098	27.0%	-	-	450 355	95.5%	63	100.0%	(100.0%)
Government - capital	320 364	318 236	113 969	35.6%	112 214	35.0%	83 514	26.2%	-	-	309 696	97.3%	1 053	92.6%	(100.0%)
Interest	5 200	5 200	658	12.7%	501	9.6%	487	9.4%	123	2.4%	1 769	34.0%	-	1.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(425 408)	(553 089)	(309 077)	72.7%	(271 188)	63.7%	(156 487)	28.3%	(118 460)	21.4%	(855 212)	154.6%	(141 430)	181.4%	(16.2%)
Suppliers and employees	(407 057)	(532 538)	(307 704)	75.6%	(269 942)	66.3%	(150 311)	28.2%	(81 993)	15.4%	(809 950)	152.1%	(141 013)	196.5%	(41.9%)
Finance charges	(1 000)	(3 000)	(578)	57.8%	(858)	85.8%	(841)	28.0%	(172)	5.7%	(2 449)	81.6%	-	-	(100.0%)
Transfers and grants	(17 351)	(17 552)	(795)	4.6%	(388)	2.2%	(5 335)	30.4%	(36 295)	206.8%	(42 813)	243.9%	(417)	28.6%	8 596.8%
Net Cash from/(used) Operating Activities	402 257	304 755	42 798	10.6%	(15 057)	(3.7%)	78 889	25.9%	(89 551)	(29.4%)	17 079	5.6%	(36 835)	79.3%	143.1%
Cash Flow from Investing Activities															
Receipts	-	-	121 013	-	120 821	-	17 373	-	(43 091)	-	216 116	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	121 013	-	120 821	-	17 373	-	(43 091)	-	216 116	-	-	-	(100.0%)
Payments	(328 257)	(288 864)	(105 615)	32.2%	(55 494)	16.9%	(5 501)	1.9%	(49 075)	17.0%	(215 684)	74.7%	(41 033)	91.7%	19.6%
Capital assets	(328 257)	(288 864)	(105 615)	32.2%	(55 494)	16.9%	(5 501)	1.9%	(49 075)	17.0%	(215 684)	74.7%	(41 033)	91.7%	19.6%
Net Cash from/(used) Investing Activities	(328 257)	(288 864)	15 398	(4.7%)	65 328	(19.9%)	11 872	(4.1%)	(92 166)	31.9%	432	(.1%)	(41 033)	91.7%	124.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	23 528	251.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	23 528	1 141.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 000)	(60 000)	(20 446)	34.1%	(20 556)	34.3%	(20 619)	34.4%	-	-	(61 621)	102.7%	-	101.4%	-
Repayment of borrowing	(60 000)	(60 000)	(20 446)	34.1%	(20 556)	34.3%	(20 619)	34.4%	-	-	(61 621)	102.7%	-	101.4%	-
Net Cash from/(used) Financing Activities	(60 000)	(60 000)	(20 446)	34.1%	(20 556)	34.3%	(20 619)	34.4%	-	-	(61 621)	102.7%	23 528	(82.6%)	(100.0%)
Net Increase/(Decrease) in cash held	14 000	(44 109)	37 750	269.6%	29 715	212.2%	70 143	(159.0%)	(181 717)	412.0%	(44 109)	100.0%	(54 340)	###########	234.4%
Cash/cash equivalents at the year begin:	9 208	51 209	51 209	556.2%	88 959	966.1%	118 674	231.7%	188 817	368.7%	51 209	100.0%	58 543	(.7%)	222.5%
Cash/cash equivalents at the year end:	23 208	7 100	88 959	383.3%	118 674	511.4%	188 817	2 659.4%	7 100	100.0%	7 100	100.0%	4 202	37.4%	69.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 004	100.0%	-	-	-	-	-	-	7 004	2.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 718	100.0%	-	-	-	-	-	-	7 718	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	154 505	100.0%	154 505	47.1%
Auditor-General	-	-	-	-	559	100.0%	-	-	559	.2%
Other	29 300	18.5%	21 031	13.3%	107 852	68.2%	-	-	158 184	48.2%
Total	44 022	13.4%	21 031	6.4%	108 412	33.1%	154 505	47.1%	327 969	100.0%

Contact Details

Municipal Manager	Mr M E Mojaki	018 381 9404
Financial Manager	Mr W Molokele	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	299 472	290 694	75 616	25.2%	50 978	17.0%	84 436	29.0%	51 663	17.8%	262 693	90.4%	17 213	87.7%	200.1%
Property rates	39 842	37 917	9 196	23.1%	9 081	22.8%	9 052	23.9%	6 381	16.8%	33 711	88.9%	(10 373)	59.8%	(161.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	107 549	91 871	25 910	24.1%	24 441	22.7%	23 625	25.7%	24 345	26.5%	98 321	107.0%	26 569	105.0%	(8.4%)
Service charges - water revenue	27 868	23 489	3 667	13.2%	4 093	14.7%	3 324	14.1%	2 694	11.5%	13 777	58.7%	(9 321)	67.9%	(128.9%)
Service charges - sanitation revenue	14 732	13 897	3 583	24.3%	3 700	25.1%	3 462	24.9%	3 719	26.8%	14 464	104.1%	3 545	99.8%	4.9%
Service charges - refuse revenue	14 845	13 248	3 662	24.7%	3 556	24.0%	3 495	26.4%	3 486	26.3%	14 200	107.2%	3 175	97.6%	9.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	949	703	149	15.7%	171	18.0%	168	23.9%	294	41.8%	783	111.3%	393	106.8%	(25.4%)
Interest earned - external investments	600	200	61	10.1%	35	5.8%	50	24.8%	80	40.1%	225	112.6%	111	115.0%	(27.9%)
Interest earned - outstanding debtors	12 000	15 000	3 563	29.7%	4 100	34.2%	4 460	29.7%	4 127	27.5%	16 250	108.3%	1 213	85.6%	240.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	340	301	53	15.6%	79	23.1%	219	72.9%	124	41.1%	475	157.7%	144	118.7%	(13.9%)
Licences and permits	5 670	6 420	934	16.5%	1 067	18.8%	3 523	54.9%	1 836	28.6%	7 360	114.6%	803	52.6%	128.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	55 559	53 859	23 798	42.8%	-	-	32 492	60.3%	4 145	7.7%	60 434	112.2%	300	94.8%	1 281.5%
Other own revenue	7 415	19 789	1 039	14.0%	655	8.8%	565	2.9%	433	2.2%	2 693	13.6%	654	175.9%	(33.7%)
Gains on disposal of PPE	12 102	14 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	378 087	385 237	87 540	23.2%	80 482	21.3%	85 174	22.1%	91 283	23.7%	344 479	89.4%	87 926	91.4%	3.8%
Employee related costs	135 719	136 182	33 453	24.6%	33 685	24.8%	34 067	25.0%	35 223	25.9%	136 429	100.2%	31 514	99.1%	11.8%
Remuneration of councillors	6 176	6 176	1 436	23.3%	1 474	23.9%	1 474	23.9%	1 804	29.2%	6 188	100.2%	1 474	97.4%	22.4%
Debt impairment	15 473	13 919	849	5.5%	887	5.7%	900	6.5%	942	6.8%	3 579	25.7%	5 224	41.7%	(82.0%)
Depreciation and asset impairment	60 600	60 600	15 000	24.8%	15 000	24.8%	15 000	24.8%	15 000	24.8%	60 000	99.0%	12 500	98.8%	20.0%
Finance charges	18 285	21 938	3 378	18.5%	3 576	19.6%	5 320	24.2%	5 163	23.5%	17 437	79.5%	5 329	94.3%	(3.1%)
Bulk purchases	77 500	80 412	26 307	33.9%	17 194	22.2%	19 145	23.8%	20 149	25.1%	82 794	103.0%	23 913	96.2%	(15.7%)
Other Materials	25 056	25 235	1 069	4.3%	1 625	6.5%	808	3.2%	2 517	10.0%	6 019	23.9%	1 406	66.8%	79.0%
Contracted services	12 027	15 487	877	7.3%	1 893	15.7%	3 015	19.5%	5 296	34.2%	11 082	71.6%	2 280	133.2%	132.3%
Transfers and grants	1 004	2 062	79	7.8%	343	34.2%	288	14.0%	1 116	54.1%	1 827	88.6%	39	51.4%	2 784.7%
Other expenditure	26 245	23 226	5 092	19.4%	4 804	18.3%	5 157	22.2%	4 072	17.5%	19 125	82.3%	4 247	62.6%	(4.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(78 615)	(94 542)	(11 925)		(29 504)		(738)		(39 620)		(81 786)		(70 712)		
Transfers recognised - capital	24 751	44 751	11 150	45.0%	6 000	24.2%	32 901	73.5%	-	-	50 051	111.8%	-	82.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(53 864)	(49 791)	(775)		(23 504)		32 163		(39 620)		(31 735)		(70 712)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(53 864)	(49 791)	(775)		(23 504)		32 163		(39 620)		(31 735)		(70 712)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(53 864)	(49 791)	(775)		(23 504)		32 163		(39 620)		(31 735)		(70 712)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53 864)	(49 791)	(775)		(23 504)		32 163		(39 620)		(31 735)		(70 712)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	44 748	66 422	5 242	11.7%	16 486	36.8%	21 426	32.3%	18 132	27.3%	61 286	92.3%	17 698	61.0%	2.4%
National Government	27 248	59 956	4 175	15.3%	15 582	57.2%	20 772	34.6%	16 643	27.8%	57 172	95.4%	14 228	79.5%	17.0%
Provincial Government	700	700	-	-	-	-	-	-	710	101.5%	710	101.5%	-	-	(100.0%)
District Municipality	-	-	585	-	313	-	116	-	-	-	1 013	-	586	3.6%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 948	60 656	4 759	17.0%	15 895	56.9%	20 888	34.4%	17 354	28.6%	58 896	97.1%	14 814	54.3%	17.1%
Borrowing	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 800	5 766	482	7.1%	592	8.7%	538	9.3%	778	13.5%	2 390	41.4%	2 885	159.9%	(73.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 748	66 422	5 242	11.7%	16 486	36.8%	21 426	32.3%	18 132	27.3%	61 286	92.3%	17 698	61.0%	2.4%
Governance and Administration	500	852	64	12.8%	328	65.6%	381	44.7%	128	15.0%	900	105.7%	1 423	34.2%	(91.0%)
Executive & Council	-	400	-	-	300	-	12	2.9%	3	.8%	315	78.6%	79	14.4%	(96.2%)
Budget & Treasury Office	100	100	2	1.8%	2	2.4%	2	2.3%	1	.9%	7	7.3%	1 298	368.9%	(99.9%)
Corporate Services	400	352	62	15.5%	26	6.5%	367	104.2%	124	35.2%	579	164.4%	46	10.8%	167.1%
Community and Public Safety	10 400	11 856	154	1.5%	1 331	12.8%	5 772	48.7%	5 191	43.8%	12 448	105.0%	1 242	43.1%	318.1%
Community & Social Services	500	232	1	.3%	16	3.2%	-	-	585	252.5%	602	260.1%	13	35.6%	4 501.5%
Sport And Recreation	9 000	10 924	153	1.7%	1 315	14.6%	5 772	52.8%	3 896	35.7%	11 136	101.9%	1 227	44.1%	217.6%
Public Safety	900	700	-	-	-	-	-	-	710	101.5%	710	101.5%	2	355.3%	31 115.7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	80.9%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 548	6 693	1 838	14.6%	3 410	27.2%	149	2.2%	2 376	35.5%	7 773	116.1%	5 819	45.8%	(59.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 548	6 693	1 838	14.6%	3 410	27.2%	149	2.2%	2 376	35.5%	7 773	116.1%	5 819	45.8%	(59.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 300	47 022	3 186	15.0%	11 418	53.6%	15 125	32.2%	10 437	22.2%	40 165	85.4%	9 215	83.6%	13.3%
Electricity	16 500	39 740	1 583	9.6%	10 519	63.8%	14 519	36.5%	9 453	23.8%	36 074	90.8%	6 214	80.2%	52.1%
Water	2 000	-	585	29.2%	313	15.6%	116	-	-	-	1 013	-	590	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	7	-	-	-	7	-	7	77.5%	(100.0%)
Waste Management	2 800	7 282	1 018	36.4%	586	20.9%	482	6.6%	984	13.5%	3 070	42.2%	2 404	86.5%	(59.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	291 192	307 398	87 621	30.1%	51 094	17.5%	109 276	35.5%	58 932	19.2%	306 924	99.8%	48 446	94.8%	21.6%
Property rates, penalties and collection charges	17 531	37 917	16 599	94.7%	13 404	76.5%	5 431	14.3%	8 147	21.5%	43 581	114.9%	4 205	75.3%	93.7%
Service charges	178 377	138 959	33 838	19.0%	26 220	14.7%	37 582	27.0%	43 873	31.6%	141 513	101.8%	41 835	102.2%	4.9%
Other revenue	14 375	27 213	2 176	15.1%	1 651	11.5%	4 605	16.9%	2 687	9.9%	11 119	40.9%	1 994	92.4%	34.7%
Government - operating	55 559	53 859	23 798	42.8%	3 774	6.8%	28 718	53.3%	4 145	7.7%	60 435	112.2%	300	94.8%	1 281.5%
Government - capital	24 751	44 751	11 150	45.0%	6 000	24.2%	32 901	73.5%	-	-	50 051	111.8%	-	82.3%	-
Interest	600	4 700	61	10.1%	45	7.5%	39	.8%	80	1.7%	225	4.8%	111	115.0%	(27.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(332 014)	(310 718)	(71 691)	21.6%	(65 407)	19.7%	(68 461)	22.0%	(75 341)	24.2%	(280 900)	90.4%	(70 201)	85.3%	7.3%
Suppliers and employees	(312 724)	(286 718)	(68 234)	21.8%	(61 050)	19.5%	(63 291)	22.1%	(69 061)	24.1%	(261 636)	91.3%	(64 833)	84.8%	6.5%
Finance charges	(18 285)	(21 938)	(3 378)	18.5%	(4 109)	22.5%	(4 787)	21.8%	(5 163)	23.5%	(17 437)	79.5%	(5 329)	94.3%	(3.1%)
Transfers and grants	(1 004)	(2 062)	(79)	7.8%	(248)	24.7%	(383)	18.6%	(1 116)	54.1%	(1 827)	88.6%	(39)	51.4%	2 784.7%
Net Cash from/(used) Operating Activities	(40 822)	(3 320)	15 930	(39.0%)	(14 313)	35.1%	40 815	(1 229.5%)	(16 408)	494.3%	26 024	(783.9%)	(21 756)	(175.5%)	(24.6%)
Cash Flow from Investing Activities															
Receipts	72 102	74 000	(11 400)	(15.8%)	32 841	45.5%	(3 639)	(4.9%)	16 593	22.4%	34 396	46.5%	9 874	(3.8%)	68.1%
Proceeds on disposal of PPE	12 102	14 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	60 000	60 000	(11 400)	(19.0%)	32 841	54.7%	(3 639)	(6.1%)	16 593	27.7%	34 396	57.3%	9 874	(4.3%)	68.1%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 748)	(66 422)	(5 242)	11.7%	(16 471)	36.8%	(21 386)	32.2%	(18 106)	27.3%	(61 205)	92.1%	(17 698)	61.0%	2.3%
Capital assets	(44 748)	(66 422)	(5 242)	11.7%	(16 471)	36.8%	(21 386)	32.2%	(18 106)	27.3%	(61 205)	92.1%	(17 698)	61.0%	2.3%
Net Cash from/(used) Investing Activities	27 354	7 578	(16 641)	(60.8%)	16 370	59.8%	(25 024)	(330.2%)	(1 513)	(20.0%)	(26 809)	(353.8%)	(7 825)	(245.6%)	(80.7%)
Cash Flow from Financing Activities															
Receipts	10 000	-	731	7.3%	-	-	-	-	-	-	731	-	3 135	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	731	7.3%	-	-	-	-	-	-	731	-	3 135	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 987)	(4 386)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 987)	(4 386)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	8 013	(4 386)	731	9.1%	-	-	-	-	-	-	731	(16.7%)	3 135	(631.0%)	(100.0%)
Net Increase/(Decrease) in cash held	(5 456)	(128)	20	(.4%)	2 057	(37.7%)	15 791	(12 315.0%)	(17 922)	13 977.2%	(54)	42.2%	(26 446)	(235.9%)	(32.2%)
Cash/cash equivalents at the year begin:	9 278	1 459	1 459	15.7%	1 479	15.9%	3 536	242.4%	19 327	1 324.6%	1 459	100.0%	29 081	100.0%	(33.5%)
Cash/cash equivalents at the year end:	3 823	1 331	1 479	38.7%	3 536	92.5%	19 327	1 452.3%	1 405	105.6%	1 405	105.6%	2 636	33.8%	(46.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 405	1.9%	835	1.1%	1 444	2.0%	69 840	95.0%	73 523	31.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 983	13.7%	5 547	10.9%	2 919	5.7%	35 647	69.8%	51 096	21.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 653	6.6%	1 715	4.3%	2 907	7.2%	32 942	81.9%	40 217	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 080	4.0%	675	2.5%	1 154	4.2%	24 395	89.3%	27 304	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 056	3.4%	636	2.1%	1 090	3.5%	28 053	91.0%	30 836	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	280	2.4%	77	.7%	131	1.1%	11 168	95.8%	11 655	5.0%	-	-	-	-
Total By Income Source	13 456	5.7%	9 485	4.0%	9 645	4.1%	202 045	86.1%	234 631	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 117	8.2%	1 102	8.1%	1 611	11.8%	9 848	72.0%	13 678	5.8%	-	-	-	-
Commercial	5 490	8.1%	6 620	9.7%	5 999	8.8%	49 858	73.4%	67 967	29.0%	-	-	-	-
Households	6 849	4.5%	1 763	1.2%	2 035	1.3%	142 339	93.0%	152 986	65.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 456	5.7%	9 485	4.0%	9 645	4.1%	202 045	86.1%	234 631	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 028	7.9%	6 033	4.7%	5 897	4.6%	105 697	82.8%	127 656	52.3%
Bulk Water	789	1.2%	1 290	1.9%	1 189	1.7%	65 147	95.2%	68 415	28.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 446	19.6%	1 808	3.7%	915	1.9%	36 042	74.8%	48 210	19.7%
Total	20 263	8.3%	9 131	3.7%	8 001	3.3%	206 887	84.7%	244 282	100.0%

Contact Details

Municipal Manager	Mr MT Segapo	053 928 2202
Financial Manager	Mr David Thornhill	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	135 753	146 459	45 136	33.2%	30 390	22.4%	22 292	15.2%	37 072	25.3%	134 891	92.1%	15 999	74.3%	131.7%
Property rates	9 500	9 397	3 752	39.5%	2 177	22.9%	2 171	23.1%	2 287	24.3%	10 388	110.5%	1 383	158.3%	65.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	28 612	28 612	6 723	23.5%	6 325	22.1%	6 818	23.8%	7 293	25.5%	27 159	94.9%	4 789	68.1%	52.3%
Service charges - water revenue	12 868	12 868	3 037	23.6%	2 917	22.7%	2 940	22.8%	2 731	21.2%	11 625	90.3%	2 025	110.3%	34.9%
Service charges - sanitation revenue	9 326	9 326	2 560	27.5%	2 554	27.4%	2 541	27.2%	2 487	26.7%	10 142	108.7%	2 337	135.4%	6.4%
Service charges - refuse revenue	5 805	5 805	1 475	25.4%	1 491	25.7%	1 510	26.0%	1 602	27.6%	6 078	104.7%	1 400	104.0%	14.4%
Service charges - other	137	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	350	350	85	24.3%	81	23.2%	76	21.8%	765	218.5%	1 008	287.9%	57	34.3%	1 240.0%
Interest earned - external investments	604	396	16	2.7%	88	14.6%	7	1.7%	46	11.7%	157	39.7%	72	130.0%	(35.9%)
Interest earned - outstanding debtors	8 644	8 644	2 250	26.0%	3 501	40.5%	3 636	42.1%	3 736	43.2%	13 123	151.8%	3 236	120.4%	15.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	824	824	19	2.3%	5	.7%	24	2.9%	25	3.0%	74	8.9%	4	1.0%	530.1%
Licences and permits	1 550	1 550	155	10.0%	391	25.2%	399	25.7%	335	21.6%	1 279	82.5%	-	89.5%	(100.0%)
Agency services	1 258	1 258	389	30.9%	308	24.5%	382	30.4%	355	28.2%	1 434	114.0%	322	107.9%	10.2%
Transfers recognised - operational	55 360	65 860	24 248	43.8%	9 889	17.9%	1 220	1.9%	15 195	23.1%	50 552	76.8%	-	36.6%	(100.0%)
Other own revenue	913	1 567	426	46.7%	663	72.7%	568	36.2%	216	13.8%	1 874	119.6%	375	409.9%	(42.3%)
Gains on disposal of PPE	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	145 895	148 148	31 584	21.6%	30 137	20.7%	30 163	20.4%	42 105	28.4%	133 988	90.4%	30 741	78.0%	37.0%
Employee related costs	57 147	46 566	10 257	17.9%	10 710	18.7%	11 110	23.9%	11 317	24.3%	43 395	93.2%	9 839	73.3%	15.0%
Remuneration of councillors	4 515	4 861	1 453	32.2%	1 053	23.3%	988	20.3%	708	14.6%	4 203	86.5%	1 001	58.8%	(29.2%)
Debt impairment	24 244	24 244	2 328	9.6%	2 070	8.5%	1 232	5.1%	869	3.6%	6 499	26.8%	1 750	18.5%	(50.4%)
Depreciation and asset impairment	900	10 525	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	463	1 157	321	69.3%	498	107.6%	681	58.9%	1 188	102.7%	2 689	232.4%	-	2.2%	(100.0%)
Bulk purchases	26 203	26 203	9 607	36.7%	4 975	19.0%	4 652	17.8%	8 427	32.2%	27 660	105.6%	3 946	89.1%	113.5%
Other Materials	7 400	9 451	1 374	18.6%	1 540	20.8%	2 192	23.2%	1 655	17.5%	6 761	71.5%	2 251	93.8%	(26.5%)
Contracted services	9 241	9 041	2 860	31.0%	2 794	30.2%	3 832	42.4%	6 997	77.4%	16 483	182.3%	795	47.1%	780.2%
Transfers and grants	-	-	-	-	-	-	-	-	319	-	319	-	-	-	(100.0%)
Other expenditure	15 782	16 100	3 384	21.4%	6 496	41.2%	5 475	34.0%	10 625	66.0%	25 980	161.4%	11 159	145.3%	(4.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 142)	(1 689)	13 552		253		(7 870)		(5 032)		902		(14 741)		
Transfers recognised - capital	14 991	14 991	-	-	-	-	1 028	6.9%	6 976	46.5%	8 004	53.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 849	13 302	13 552		253		(6 842)		1 943		8 906		(14 741)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 849	13 302	13 552		253		(6 842)		1 943		8 906		(14 741)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 849	13 302	13 552		253		(6 842)		1 943		8 906		(14 741)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 849	13 302	13 552		253		(6 842)		1 943		8 906		(14 741)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	22 170	23 814	3 730	16.8%	9 121	41.1%	3 440	14.4%	7 364	30.9%	23 655	99.3%	2 229	46.4%	230.4%
National Government	14 991	22 307	2 837	18.9%	7 046	47.0%	1 736	7.8%	6 047	27.1%	17 666	79.2%	1 796	44.8%	236.7%
Provincial Government	-	-	-	-	659	-	-	-	-	-	659	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 991	22 307	2 837	18.9%	7 705	51.4%	1 736	7.8%	6 047	27.1%	18 325	82.2%	1 796	44.8%	236.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 179	1 507	893	12.4%	1 416	19.7%	1 703	113.0%	1 317	87.4%	5 330	353.7%	433	-	204.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	22 170	23 814	3 730	16.8%	9 121	41.1%	3 440	14.4%	7 364	30.9%	23 655	99.3%	2 229	46.4%	230.4%
Governance and Administration	320	487	286	89.5%	-	-	42	8.6%	267	54.8%	596	122.2%	433	107.1%	(38.3%)
Executive & Council	-	75	107	-	-	-	8	10.1%	25	33.8%	139	185.9%	111	-	(77.2%)
Budget & Treasury Office	-	164	87	-	-	-	11	6.9%	197	120.0%	296	179.8%	228	67.6%	(13.6%)
Corporate Services	320	248	93	29.0%	-	-	23	9.3%	45	18.0%	161	64.8%	93	-	(52.2%)
Community and Public Safety	9 473	10 386	2 520	26.6%	5 875	62.0%	1 263	12.2%	1 239	11.9%	10 898	104.9%	500	7.4%	148.0%
Community & Social Services	9 473	10 386	2 520	26.6%	5 875	62.0%	1 263	12.2%	1 239	11.9%	10 898	104.9%	500	16.7%	148.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 349	10 912	778	7.5%	2 329	22.5%	1 304	11.9%	5 431	49.8%	9 842	90.2%	1 296	19.7%	318.9%
Planning and Development	-	563	-	-	-	-	686	121.8%	-	-	686	121.8%	-	15.1%	-
Road Transport	10 349	10 349	778	7.5%	2 329	22.5%	618	6.0%	5 431	52.5%	9 156	88.5%	1 296	21.2%	318.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 029	2 029	145	7.2%	917	45.2%	831	40.9%	427	21.0%	2 320	114.3%	-	105.7%	(100.0%)
Electricity	2 029	2 029	145	7.2%	917	45.2%	831	40.9%	252	12.4%	2 145	105.7%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	175	-	175	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	155.8%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	117 856	119 649	50 604	42.9%	34 780	29.5%	32 935	27.5%	29 656	24.8%	147 974	123.7%	12 185	104.9%	143.4%
Property rates, penalties and collection charges	8 550	6 578	1 208	14.1%	2 927	34.2%	1 938	29.5%	1 882	28.6%	7 955	120.9%	1 292	92.8%	45.7%
Service charges	33 455	26 275	5 460	16.3%	6 102	18.2%	8 481	32.3%	8 683	33.0%	28 726	109.3%	6 841	113.9%	26.9%
Other revenue	4 895	5 549	11 179	228.4%	15 236	311.2%	4 066	73.3%	6 319	113.9%	36 800	663.2%	3 780	117.4%	67.2%
Government - operating	55 360	65 860	24 277	43.9%	10 305	18.6%	-	-	12 565	19.1%	47 147	71.6%	-	84.0%	(100.0%)
Government - capital	14 991	14 991	8 303	55.4%	-	-	18 226	121.6%	-	-	26 529	177.0%	-	141.6%	-
Interest	604	396	176	29.2%	210	34.8%	224	56.6%	207	52.2%	818	206.6%	272	89.5%	(23.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 751)	(113 379)	(43 662)	36.2%	(23 839)	19.7%	(21 120)	18.6%	(29 891)	26.4%	(118 512)	104.5%	(25 244)	112.1%	18.4%
Suppliers and employees	(120 288)	(112 222)	(42 955)	35.7%	(23 722)	19.7%	(20 519)	18.3%	(28 703)	25.6%	(115 900)	103.3%	(24 974)	112.4%	14.9%
Finance charges	(463)	(1 157)	(707)	152.6%	(116)	25.2%	(601)	51.9%	(1 188)	102.7%	(2 612)	225.8%	(270)	62.6%	339.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 895)	6 270	6 942	(239.8%)	10 941	(377.9%)	11 815	188.4%	(235)	(3.8%)	29 463	469.9%	(13 059)	55.0%	(98.2%)
Cash Flow from Investing Activities															
Receipts	13 000	2 000	-	-	-	-	-	-	-	-	-	-	-	32.6%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 170)	(22 170)	(5 005)	22.6%	(10 125)	45.7%	(2 890)	13.0%	(6 977)	31.5%	(24 998)	112.8%	(1 864)	76.6%	274.3%
Capital assets	(22 170)	(22 170)	(5 005)	22.6%	(10 125)	45.7%	(2 890)	13.0%	(6 977)	31.5%	(24 998)	112.8%	(1 864)	76.6%	274.3%
Net Cash from/(used) Investing Activities	(9 170)	(20 170)	(5 005)	54.6%	(10 125)	110.4%	(2 890)	14.3%	(6 977)	34.6%	(24 998)	123.9%	(1 864)	129.4%	274.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 065)	(13 900)	1 936	(16.0%)	816	(6.8%)	8 925	(64.2%)	(7 213)	51.9%	4 464	(32.1%)	(14 923)	(109.5%)	(51.7%)
Cash/cash equivalents at the year begin:	8 710	3 878	(3 618)	(41.5%)	(1 682)	(19.3%)	(866)	(22.3%)	8 059	207.8%	(3 618)	(93.3%)	5 953	(202.5%)	35.4%
Cash/cash equivalents at the year end:	(3 355)	(10 022)	(1 682)	50.1%	(866)	25.8%	8 059	(80.4%)	846	(8.4%)	846	(8.4%)	(8 970)	(137.8%)	(109.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 067	4.1%	669	2.6%	737	2.8%	23 504	90.5%	25 977	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 827	21.4%	699	8.2%	390	4.6%	5 633	65.9%	8 549	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	837	8.5%	2 247	22.9%	252	2.6%	6 475	66.0%	9 811	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	858	2.9%	1 059	3.6%	867	2.9%	26 911	90.6%	29 696	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	542	2.8%	485	2.5%	451	2.3%	18 217	92.5%	19 695	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 257	2.3%	1 327	2.5%	1 300	2.4%	50 242	92.8%	54 126	33.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 150	7.3%	325	2.1%	357	2.3%	13 852	88.3%	15 684	9.6%	-	-	-	-
Total By Income Source	7 539	4.6%	6 811	4.2%	4 354	2.7%	144 833	88.6%	163 538	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	253	6.7%	149	3.9%	76	2.0%	3 311	87.4%	3 790	2.3%	-	-	-	-
Commercial	1 074	23.3%	372	8.1%	216	4.7%	2 942	63.9%	4 603	2.8%	-	-	-	-
Households	5 313	3.6%	3 904	2.6%	3 049	2.0%	136 796	91.8%	149 062	91.1%	-	-	-	-
Other	900	14.8%	2 386	39.2%	1 013	16.7%	1 785	29.3%	6 083	3.7%	-	-	-	-
Total By Customer Group	7 539	4.6%	6 811	4.2%	4 354	2.7%	144 833	88.6%	163 538	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 925	11.0%	1 807	6.8%	1 768	6.7%	20 064	75.5%	26 564	83.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	523	34.8%	372	24.7%	608	40.4%	-	-	1 503	4.7%
Auditor-General	32	.8%	37	.9%	35	.9%	3 814	97.3%	3 919	12.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 481	10.9%	2 216	6.9%	2 411	7.5%	23 878	74.7%	31 986	100.0%

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Financial Manager	Ms Sindiswa Mini	053 927 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	118 192	167 010	66 508	56.3%	48 914	41.4%	50 320	30.1%	50 990	30.5%	216 732	129.8%	1 820	62.5%	2 701.9%
Property rates	10 171	-	9 301	91.4%	(33)	(.3%)	10 250	-	10 249	-	29 768	-	(315)	3.6%	(3 357.6%)
Property rates - penalties and collection charges	990	-	-	-	440	44.4%	452	-	658	-	1 550	-	349	126.1%	88.7%
Service charges - electricity revenue	3 276	3 276	763	23.3%	661	20.2%	656	20.0%	620	18.9%	2 701	82.5%	286	73.7%	116.9%
Service charges - water revenue	2 082	464	112	5.4%	164	7.9%	175	37.7%	152	32.7%	603	130.0%	69	94.9%	121.3%
Service charges - sanitation revenue	-	1 618	405	-	399	-	408	25.2%	400	24.7%	1 611	99.5%	378	91.4%	5.8%
Service charges - refuse revenue	2 602	-	651	25.0%	594	22.8%	716	-	665	-	2 627	-	586	108.2%	13.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	486	13	97	19.9%	66	13.6%	70	559.1%	91	720.8%	324	2 570.0%	76	62.3%	19.0%
Interest earned - external investments	5 539	-	154	2.8%	104	1.9%	158	-	128	-	543	-	223	12.7%	(42.7%)
Interest earned - outstanding debtors	1 314	-	366	27.9%	387	29.5%	404	-	449	-	1 606	-	235	93.0%	91.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7	-	0	.1%	-	-	-	-	-	-	0	-	0	5.7%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 229	101 870	54 723	39.3%	45 433	32.6%	36 835	36.2%	36 834	36.2%	173 825	170.6%	19	66.8%	194 244.4%
Other own revenue	(47 163)	59 769	(65)	.1%	700	(1.5%)	195	.3%	744	1.2%	1 573	2.6%	(86)	26.9%	(963.4%)
Gains on disposal of PPE	(340)	-	-	-	-	-	1	-	1	-	2	-	-	-	(100.0%)
Operating Expenditure	151 955	151 956	37 600	24.7%	48 014	31.6%	37 649	24.8%	34 253	22.5%	157 515	103.7%	29 083	56.9%	17.8%
Employee related costs	63 623	43 438	13 258	20.8%	13 972	22.0%	13 925	32.1%	13 982	32.2%	55 137	126.9%	12 190	85.7%	14.7%
Remuneration of councillors	18 582	17 026	3 691	19.9%	3 610	19.4%	3 695	21.7%	3 872	22.7%	14 868	87.3%	4 052	103.0%	(4.5%)
Debt impairment	2 378	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	21	-	(100.0%)
Bulk purchases	3 530	-	732	20.7%	713	20.2%	617	-	948	-	3 009	-	667	88.3%	42.2%
Other Materials	-	-	813	-	1 120	-	891	-	2 622	-	5 446	-	-	21.8%	(100.0%)
Contracted services	15 399	8 716	3 592	23.3%	1 276	8.3%	6 864	78.7%	3 823	43.9%	15 554	178.5%	2 651	85.8%	44.2%
Transfers and grants	-	-	7 829	-	14 070	-	6 659	-	934	-	29 492	-	2 956	-	(68.4%)
Other expenditure	45 344	82 776	7 685	16.9%	13 252	29.2%	4 998	6.0%	8 073	9.8%	34 009	41.1%	6 547	28.9%	23.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 763)	15 054	28 908		900		12 671		16 737		59 217		(27 263)		
Transfers recognised - capital	51 017	2 200	21 115	41.4%	17 339	34.0%	28 274	1 285.2%	28 274	1 285.2%	95 002	4 318.3%	26 386	-	7.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 254	17 254	50 023		18 239		40 945		45 011		154 219		(878)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 254	17 254	50 023		18 239		40 945		45 011		154 219		(878)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 254	17 254	50 023		18 239		40 945		45 011		154 219		(878)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 254	17 254	50 023		18 239		40 945		45 011		154 219		(878)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	66 446	66 446	17 071	25.7%	16 387	24.7%	11 115	16.7%	10 826	16.3%	55 400	83.4%	2 903	138.4%	272.9%
National Government	49 192	49 192	16 914	34.4%	15 822	32.2%	9 720	19.8%	1 794	3.6%	44 250	90.0%	2 762	154.1%	(35.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 192	49 192	16 914	34.4%	15 822	32.2%	9 720	19.8%	1 794	3.6%	44 250	90.0%	2 762	153.3%	(35.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 254	17 254	157	.9%	565	3.3%	1 396	8.1%	9 032	52.3%	11 150	64.6%	141	69.5%	6 316.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 446	66 446	17 071	25.7%	16 387	24.7%	11 115	16.7%	10 826	16.3%	55 400	83.4%	2 903	138.4%	272.9%
Governance and Administration	4 051	4 051	180	4.4%	141	3.5%	10 306	254.4%	2 612	64.5%	13 239	326.8%	101	54.5%	2 480.5%
Executive & Council	1 395	1 395	20	1.4%	9	.6%	445	31.9%	710	50.9%	1 184	84.9%	29	74.9%	2 345.2%
Budget & Treasury Office	725	725	-	-	-	-	1	.1%	2	.3%	3	.4%	20	29.0%	(88.5%)
Corporate Services	1 931	1 931	160	8.3%	132	6.8%	9 860	510.6%	1 900	98.4%	12 052	624.1%	52	56.0%	3 562.3%
Community and Public Safety	23 670	23 670	1 207	5.1%	110	.5%	295	1.2%	693	2.9%	2 305	9.7%	1 142	270.0%	(39.3%)
Community & Social Services	22 210	22 210	1 207	5.4%	85	.4%	28	.1%	108	.5%	1 429	6.4%	1 142	522.9%	(90.5%)
Sport And Recreation	1 460	1 460	-	-	24	1.7%	267	18.3%	584	40.0%	876	60.0%	-	2.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 000	28 000	15 662	55.9%	15 640	55.9%	-	-	3 137	11.2%	34 439	123.0%	1 660	140.6%	89.0%
Planning and Development	250	250	10 564	4 225.4%	15 640	6 256.0%	-	-	8	3.1%	26 211	10 484.5%	20	104.8%	(62.2%)
Road Transport	27 750	27 750	5 098	18.4%	-	-	-	-	3 129	11.3%	8 227	29.6%	1 640	1 849.5%	90.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 725	10 725	23	.2%	497	4.6%	514	4.8%	4 384	40.9%	5 418	50.5%	-	13.0%	(100.0%)
Electricity	3 450	3 450	-	-	495	14.4%	-	-	244	7.1%	740	21.4%	-	10.0%	(100.0%)
Water	1 800	1 800	22	1.2%	2	.1%	328	18.2%	1 951	108.4%	2 302	127.9%	-	9.0%	(100.0%)
Waste Water Management	2 450	2 450	-	-	-	-	186	7.6%	1 172	47.8%	1 357	55.4%	-	21.4%	(100.0%)
Waste Management	3 025	3 025	1	-	-	-	-	-	1 018	33.6%	1 019	33.7%	-	6.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	218 403	113 196	105 375	48.2%	88 801	40.7%	104 667	92.5%	29 804	26.3%	328 647	290.3%	13 307	86.3%	124.0%
Property rates, penalties and collection charges	11 161	10 666	10 887	97.5%	1 119	10.0%	1 248	11.7%	1 577	14.8%	14 831	139.0%	525	55.3%	200.1%
Service charges	7 960	3 986	1 737	21.8%	1 854	23.3%	1 559	39.1%	1 611	40.4%	6 762	169.7%	718	70.8%	124.5%
Other revenue	4 008	2 004	15 025	374.9%	22 716	566.8%	66 578	3 322.2%	25 983	1 296.6%	130 303	6 502.1%	10 998	913.9%	136.3%
Government - operating	139 229	69 612	56 091	40.3%	45 156	32.4%	-	-	-	-	101 247	145.4%	-	70.8%	-
Government - capital	49 192	23 496	21 115	42.9%	17 598	35.8%	34 762	147.9%	-	-	73 475	312.7%	750	76.0%	(100.0%)
Interest	6 853	3 432	520	7.6%	357	5.2%	520	15.2%	633	18.4%	2 030	59.2%	316	24.8%	100.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(195 847)	(96 732)	(47 187)	24.1%	(72 661)	37.1%	(37 029)	38.3%	(69 160)	71.5%	(226 038)	233.7%	(37 044)	86.1%	86.7%
Suppliers and employees	(146 655)	(48 804)	(47 187)	32.2%	(72 661)	49.5%	(37 029)	75.9%	(69 160)	141.7%	(226 038)	463.2%	(37 044)	87.2%	86.7%
Finance charges	-	(1 878)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(49 192)	(46 050)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 556	16 464	58 188	258.0%	16 139	71.6%	67 638	410.8%	(39 356)	(239.1%)	102 609	623.3%	(23 738)	95.6%	65.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 254)	(8 627)	(10 852)	62.9%	(23 256)	134.8%	(7 771)	90.1%	(18 281)	211.9%	(60 160)	697.3%	(2 389)	44.0%	665.2%
Capital assets	(17 254)	(8 627)	(10 852)	62.9%	(23 256)	134.8%	(7 771)	90.1%	(18 281)	211.9%	(60 160)	697.3%	(2 389)	44.0%	665.2%
Net Cash from/(used) Investing Activities	(17 254)	(8 627)	(10 852)	62.9%	(23 256)	134.8%	(7 771)	90.1%	(18 281)	211.9%	(60 160)	697.3%	(2 389)	44.0%	665.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 302	7 837	47 336	892.7%	(7 117)	(134.2%)	59 867	764.0%	(57 638)	(735.5%)	42 449	541.7%	(26 127)	14.2%	120.6%
Cash/cash equivalents at the year begin:	23 985	-	-	-	47 336	197.4%	40 219	-	100 087	-	-	-	30 594	-	227.1%
Cash/cash equivalents at the year end:	29 287	7 837	47 336	161.6%	40 219	137.3%	100 087	1 277.2%	42 449	541.7%	42 449	541.7%	4 467	(54.0%)	850.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46	3.7%	47	3.7%	31	2.5%	1 124	90.2%	1 247	4.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	133	14.4%	88	9.6%	68	7.3%	635	68.7%	923	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	109	.8%	247	1.7%	236	1.7%	13 530	95.8%	14 122	45.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	119	2.6%	119	2.6%	105	2.3%	4 169	92.4%	4 512	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	203	3.3%	193	3.2%	150	2.5%	5 536	91.0%	6 081	19.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35	.8%	32	.7%	28	.6%	4 290	97.8%	4 385	14.0%	-	-	-	-
Total By Income Source	646	2.1%	725	2.3%	617	2.0%	29 283	93.6%	31 270	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	195	2.6%	170	2.3%	118	1.6%	6 960	93.5%	7 443	23.8%	-	-	-	-
Commercial	62	2.5%	57	2.3%	68	2.7%	2 322	92.6%	2 508	8.0%	-	-	-	-
Households	389	1.8%	498	2.3%	431	2.0%	20 001	93.8%	21 318	68.2%	-	-	-	-
Other	0	25.8%	-	-	0	10.3%	0	63.8%	0	-	-	-	-	-
Total By Customer Group	646	2.1%	725	2.3%	617	2.0%	29 283	93.6%	31 270	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	100.0%	-	-	-	-	-	-	2	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2	100.0%	-	-	-	-	-	-	2	100.0%

Contact Details

Municipal Manager	Mr Katlego Gabanakgosi	053 994 9405
Financial Manager	Mr Martin Vermaak	053 994 9402

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	198 906	216 810	51 352	25.8%	35 976	18.1%	42 594	19.6%	70 990	32.7%	200 912	92.7%	53 987	87.3%	31.5%
Property rates	13 261	14 062	6 457	48.7%	2 519	19.0%	2 515	17.9%	1 047	7.4%	12 538	89.2%	3 485	119.5%	(69.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 448	50 061	11 488	23.7%	13 259	27.4%	13 256	26.5%	11 940	23.9%	49 943	99.8%	18 242	109.0%	(34.5%)
Service charges - water revenue	29 592	29 474	2 751	9.3%	4 790	16.2%	11 614	39.4%	8 351	28.3%	27 507	93.3%	13 642	114.5%	(38.8%)
Service charges - sanitation revenue	17 304	29 258	7 567	43.7%	7 553	43.6%	7 562	25.8%	7 570	25.9%	30 252	103.4%	9 081	168.5%	(16.6%)
Service charges - refuse revenue	12 228	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 255	845	117	9.3%	237	18.9%	136	16.1%	214	25.3%	704	83.3%	729	117.2%	(70.7%)
Interest earned - external investments	23	23	4	16.7%	(13)	(54.5%)	9	38.4%	240	1 037.5%	241	1 038.3%	14	73.5%	1 585.2%
Interest earned - outstanding debtors	18 191	22 615	5 506	30.3%	5 802	31.9%	5 908	26.1%	6 097	27.0%	23 313	103.1%	7 054	109.7%	(13.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 802	7 802	39	.5%	15	.2%	52	.7%	60	.8%	164	2.1%	29	2.7%	107.5%
Licences and permits	4	4	1	23.7%	1	23.7%	1	22.6%	1	22.6%	4	90.5%	1	90.0%	(25.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 901	54 211	16 503	35.2%	1 171	2.5%	371	.7%	31 616	58.3%	49 661	91.6%	909	31.8%	3 378.6%
Other own revenue	3 898	8 454	919	23.6%	642	16.5%	1 170	13.8%	3 854	45.6%	6 585	77.9%	801	80.3%	381.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	242 327	269 589	44 275	18.3%	43 297	17.9%	29 232	10.8%	38 582	14.3%	155 386	57.6%	37 108	58.5%	4.0%
Employee related costs	50 866	62 816	11 163	21.9%	11 363	22.3%	10 747	17.1%	11 834	18.8%	45 107	71.8%	13 906	84.2%	(14.9%)
Remuneration of councillors	3 953	3 953	936	23.7%	988	25.0%	988	25.0%	1 006	25.5%	3 918	99.1%	1 296	106.8%	(22.4%)
Debt impairment	41 416	36 232	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 826	34 650	62	.2%	-	-	288	.8%	(253)	(.7%)	97	.3%	308	5.1%	(182.0%)
Finance charges	590	425	19	3.3%	-	-	78	18.3%	750	176.5%	847	199.4%	97	4.7%	672.7%
Bulk purchases	54 391	54 391	21 365	39.3%	18 969	34.9%	3 369	6.2%	9 461	17.4%	53 164	97.7%	6 201	85.6%	52.6%
Other Materials	1 800	12 200	1 381	76.7%	1 333	74.1%	1 007	8.3%	1 025	8.4%	4 746	38.9%	1 098	40.3%	(6.6%)
Contracted services	6 300	5 805	786	12.5%	1 363	21.6%	2 024	34.9%	2 951	50.8%	7 124	122.7%	2 291	53.5%	28.8%
Transfers and grants	18 546	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	34 640	59 117	8 564	24.7%	9 281	26.8%	10 732	18.2%	11 808	20.0%	40 384	68.3%	11 910	112.6%	(.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 421)	(52 779)	7 077		(7 321)		13 362		32 408		45 526		16 879		
Transfers recognised - capital	26 604	20 651	5 000	18.8%	2 200	8.3%	-	-	609	2.9%	7 809	37.8%	-	108.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 817)	(32 128)	12 077		(5 121)		13 362		33 017		53 335		16 879		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(16 817)	(32 128)	12 077		(5 121)		13 362		33 017		53 335		16 879		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 817)	(32 128)	12 077		(5 121)		13 362		33 017		53 335		16 879		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 817)	(32 128)	12 077		(5 121)		13 362		33 017		53 335		16 879		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	26 754	31 659	911	3.4%	4 666	17.4%	7 193	22.7%	5 538	17.5%	18 308	57.8%	5 133	-	7.9%
National Government	26 754	30 260	911	3.4%	4 433	16.6%	7 067	23.4%	4 812	15.9%	17 222	56.9%	4 383	-	9.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 754	30 260	911	3.4%	4 433	16.6%	7 067	23.4%	4 812	15.9%	17 222	56.9%	4 383	-	9.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 399	-	-	234	-	126	9.0%	726	51.9%	1 086	77.6%	749	-	(3.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 754	31 659	911	3.4%	4 666	17.4%	7 193	22.7%	5 538	17.5%	18 308	57.8%	5 120	-	8.2%
Governance and Administration	150	989	-	-	-	-	246	24.8%	541	54.7%	786	79.5%	67	-	701.7%
Executive & Council	-	470	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	150	-	-	-	-	246	163.7%	436	290.7%	682	454.4%	29	-	1 407.7%
Corporate Services	-	369	-	-	-	-	-	-	105	28.4%	105	28.4%	39	-	171.8%
Community and Public Safety	-	860	-	-	-	-	-	-	28	3.3%	28	3.3%	34	-	(18.1%)
Community & Social Services	-	500	-	-	-	-	-	-	14	2.9%	14	2.9%	34	-	(58.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	360	-	-	-	-	-	-	14	3.8%	14	3.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	12 340	445	-	-	-	3 233	26.2%	3 053	24.7%	6 731	54.5%	2 120	-	44.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	12 340	445	-	-	-	3 233	26.2%	3 053	24.7%	6 731	54.5%	2 120	-	44.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 604	17 470	465	1.7%	4 666	17.5%	3 715	21.3%	1 916	11.0%	10 762	61.6%	2 898	-	(33.9%)
Electricity	26 604	17 470	465	1.7%	4 666	17.5%	3 715	21.3%	1 916	11.0%	10 762	61.6%	2 898	-	(33.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	136 051	132 738	47 685	35.0%	19 789	14.5%	21 963	16.5%	58 790	44.3%	148 226	111.7%	24 972	49.7%	135.4%
Property rates, penalties and collection charges	13 261	8 494	2 836	21.4%	1 699	12.8%	2 163	25.5%	2 029	23.9%	8 727	102.7%	4 071	79.9%	(50.1%)
Service charges	49 262	60 399	18 584	37.7%	13 557	27.5%	17 768	29.4%	19 800	32.8%	69 708	115.4%	18 027	58.4%	9.8%
Other revenue	-	3 991	405	-	1 185	-	1 359	34.1%	3 827	95.9%	6 776	169.8%	1 559	44.6%	145.5%
Government - operating	46 901	26 162	16 503	35.2%	800	1.7%	371	1.4%	31 616	120.8%	49 290	188.4%	909	42.6%	3 378.6%
Government - capital	26 604	32 200	9 000	33.8%	2 200	8.3%	-	-	708	2.2%	11 908	37.0%	-	56.3%	(100.0%)
Interest	23	1 492	356	1 549.3%	349	1 516.4%	303	20.3%	809	54.2%	1 817	121.8%	406	5.6%	99.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(171 934)	(147 760)	(42 587)	24.8%	(30 928)	18.0%	(32 097)	21.7%	(34 695)	23.5%	(140 308)	95.0%	(36 511)	73.8%	(5.0%)
Suppliers and employees	(171 344)	(147 723)	(42 568)	24.8%	(30 928)	18.1%	(32 097)	21.7%	(34 637)	23.4%	(140 230)	94.9%	(36 511)	75.6%	(5.1%)
Finance charges	(590)	(37)	(19)	3.3%	-	-	-	-	(58)	157.9%	(78)	210.5%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(35 883)	(15 022)	5 097	(14.2%)	(11 139)	31.0%	(10 134)	67.5%	24 094	(160.4%)	7 918	(52.7%)	(11 539)	(120.2%)	(308.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26 604)	(14 576)	(911)	3.4%	(4 666)	17.5%	(7 193)	49.3%	(5 538)	38.0%	(18 308)	125.6%	(4 386)	50.9%	26.3%
Capital assets	(26 604)	(14 576)	(911)	3.4%	(4 666)	17.5%	(7 193)	49.3%	(5 538)	38.0%	(18 308)	125.6%	(4 386)	50.9%	26.3%
Net Cash from/(used) Investing Activities	(26 604)	(14 576)	(911)	3.4%	(4 666)	17.5%	(7 193)	49.3%	(5 538)	38.0%	(18 308)	125.6%	(4 386)	50.9%	26.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(64 655)	(29 598)	4 186	(6.5%)	(15 805)	24.4%	(17 326)	58.5%	18 556	(62.7%)	(10 389)	35.1%	(15 925)	(1 015.0%)	(216.5%)
Cash/cash equivalents at the year begin:	1 428	-	1 805	126.4%	5 991	419.6%	(9 814)	-	(27 141)	-	1 805	-	(19 661)	(48.2%)	38.0%
Cash/cash equivalents at the year end:	(63 227)	(29 598)	5 991	(9.5%)	(9 814)	15.5%	(27 141)	91.7%	(8 584)	29.0%	(8 584)	29.0%	(35 586)	(2 491.3%)	(75.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 734	4.3%	1 702	1.5%	1 954	1.8%	102 935	92.5%	111 325	31.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 074	15.5%	1 561	4.8%	3 341	10.2%	22 763	69.5%	32 738	9.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	805	3.2%	581	2.3%	375	1.5%	23 071	92.9%	24 832	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	964	1.6%	703	1.2%	686	1.1%	58 076	96.1%	60 428	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	619	1.3%	480	1.0%	463	1.0%	45 524	96.7%	47 087	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 157	2.7%	2 040	2.6%	2 021	2.6%	72 828	92.1%	79 046	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	191	4.8%	33	.8%	24	.6%	3 766	93.8%	4 014	1.1%	-	-	-	-
Total By Income Source	14 545	4.0%	7 100	2.0%	8 863	2.5%	328 963	91.5%	359 470	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	328	6.8%	199	4.1%	329	6.8%	3 954	82.2%	4 810	1.3%	-	-	-	-
Commercial	4 503	14.3%	1 443	4.6%	3 081	9.8%	22 508	71.4%	31 534	8.8%	-	-	-	-
Households	9 714	3.0%	5 458	1.7%	5 453	1.7%	302 501	93.6%	323 126	89.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 545	4.0%	7 100	2.0%	8 863	2.5%	328 963	91.5%	359 470	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 463	6.2%	3 463	6.2%	-	-	48 486	87.5%	55 412	27.2%
Bulk Water	1 788	1.4%	2 244	1.7%	2 244	1.7%	124 188	95.2%	130 465	64.0%
PAYE deductions	381	9.7%	381	9.7%	381	9.7%	2 775	70.8%	3 917	1.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	700	100.0%	700	.3%
Auditor-General	-	-	1 794	14.8%	404	3.3%	9 889	81.8%	12 088	5.9%
Other	350	26.5%	372	28.2%	-	-	600	45.4%	1 322	.6%
Total	5 982	2.9%	8 254	4.0%	3 029	1.5%	186 639	91.5%	203 904	100.0%

Contact Details

Municipal Manager	Mr Mr Ndoda Mgengo(Acting)	053 441 2206
Financial Manager	Mr Edourd le Roux	053 441 2206

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	105 783	105 783	65 067	61.5%	-	-	-	-	622	.6%	65 690	62.1%	3 350	54.2%	(81.4%)
Property rates	7 064	7 064	7 064	100.0%	-	-	-	-	-	-	7 064	100.0%	154	57.4%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 250	1 250	262	20.9%	-	-	-	-	114	9.1%	376	30.0%	43	-	163.9%
Interest earned - external investments	1 100	1 100	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	91 589	91 589	41 934	45.8%	-	-	-	-	-	-	41 934	45.8%	-	31.6%	-
Other own revenue	4 780	4 780	15 808	330.7%	-	-	-	-	508	10.6%	16 316	341.3%	3 127	1 855.5%	(83.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	105 082	105 082	14 047	13.4%	-	-	4 227	4.0%	17 796	16.9%	36 070	34.3%	4 224	48.5%	321.2%
Employee related costs	27 205	27 205	5 861	21.5%	-	-	1 444	5.3%	7 481	27.5%	14 786	54.4%	2 087	65.3%	258.4%
Remuneration of councillors	9 114	9 114	2 110	23.1%	-	-	-	-	3 108	34.1%	5 218	57.3%	364	41.2%	753.4%
Debt impairment	2 836	2 836	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 800	21 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 380	7 380	-	-	-	-	-	-	-	-	-	-	256	35.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	36 747	36 747	6 076	16.5%	-	-	2 783	7.6%	7 207	19.6%	16 066	43.7%	1 518	42.9%	374.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	701	701	51 020		-		(4 227)		(17 173)		29 620		(874)		
Transfers recognised - capital	-	-	4 257	-	-	-	-	-	-	-	4 257	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	701	701	55 277		-		(4 227)		(17 173)		33 877		(874)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	701	701	55 277		-		(4 227)		(17 173)		33 877		(874)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	701	701	55 277		-		(4 227)		(17 173)		33 877		(874)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	701	701	55 277		-		(4 227)		(17 173)		33 877		(874)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	49 900	49 900	13 200	26.5%	12 434	24.9%	6 622	13.3%	5 621	11.3%	37 876	75.9%	-	32.5%	(100.0%)
National Government	28 383	28 383	6 813	24.0%	12 434	43.8%	4 968	17.5%	2 169	7.6%	26 384	93.0%	-	4.5%	(100.0%)
Provincial Government	-	-	6 387	-	-	-	-	-	-	-	6 387	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 383	28 383	13 200	46.5%	12 434	43.8%	4 968	17.5%	2 169	7.6%	32 771	115.5%	-	4.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 517	21 517	-	-	-	-	-	-	1 798	8.4%	1 798	8.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	1 654	-	1 654	-	3 307	-	-	-	(100.0%)
Capital Expenditure Standard Classification	49 900	49 900	13 200	26.5%	12 434	24.9%	6 622	13.3%	5 621	11.3%	37 876	75.9%	-	32.5%	(100.0%)
Governance and Administration	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-	6.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-	6.2%	-
Community and Public Safety	47 100	47 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	47 100	47 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	13 200	-	12 434	-	6 622	-	5 621	-	37 876	-	-	35.6%	(100.0%)
Planning and Development	-	-	13 200	-	12 434	-	6 622	-	5 621	-	37 876	-	-	35.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	131 886	131 886	67 781	51.4%	39 300	29.8%	38 022	28.8%	660	.5%	145 763	110.5%	866	69.5%	(23.8%)
Property rates, penalties and collection charges	7 064	7 064	41	.6%	8 290	117.4%	100	1.4%	37	.5%	8 467	119.9%	86	532.7%	(57.3%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 750	3 750	19 405	517.5%	220	5.9%	1 520	40.5%	486	13.0%	21 632	576.9%	751	3 580.9%	(35.3%)
Government - operating	91 589	91 589	43 912	47.9%	30 614	33.4%	36 251	39.6%	-	-	110 777	120.9%	-	42.0%	-
Government - capital	28 383	28 383	4 257	15.0%	-	-	-	-	-	-	4 257	15.0%	-	76.0%	-
Interest	1 100	1 100	166	15.1%	176	16.0%	151	13.7%	138	12.5%	630	57.3%	30	36.7%	364.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 982)	(154 982)	(28 197)	18.2%	(25 376)	16.4%	(25 072)	16.2%	(33 112)	21.4%	(111 756)	72.1%	(24 052)	63.7%	37.7%
Suppliers and employees	(154 982)	(154 982)	(28 197)	18.2%	(25 376)	16.4%	(25 072)	16.2%	(33 112)	21.4%	(111 756)	72.1%	(24 052)	63.7%	37.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(23 096)	(23 096)	39 585	(171.4%)	13 924	(60.3%)	12 950	(56.1%)	(32 452)	140.5%	34 007	(147.2%)	(23 185)	168.2%	40.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(13 542)	-	(12 479)	-	(6 622)	-	(3 087)	-	(35 730)	-	(4 654)	-	(33.7%)
Capital assets	-	-	(13 542)	-	(12 479)	-	(6 622)	-	(3 087)	-	(35 730)	-	(4 654)	-	(33.7%)
Net Cash from/(used) Investing Activities	-	-	(13 542)	-	(12 479)	-	(6 622)	-	(3 087)	-	(35 730)	-	(4 654)	-	(33.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 096)	(23 096)	26 042	(112.8%)	1 444	(6.3%)	6 329	(27.4%)	(35 538)	153.9%	(1 723)	7.5%	(27 840)	(164.9%)	27.7%
Cash/cash equivalents at the year begin:	25 304	25 304	3 890	15.4%	29 932	118.3%	31 376	124.0%	37 705	149.0%	3 890	15.4%	31 776	-	18.7%
Cash/cash equivalents at the year end:	2 208	2 208	29 932	1 355.6%	31 376	1 421.0%	37 705	1 707.7%	2 167	98.1%	2 167	98.1%	3 937	47.1%	(45.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	24.2%	88	20.5%	84	19.6%	154	35.8%	431	100.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	104	24.2%	88	20.5%	84	19.6%	154	35.8%	431	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	104	24.2%	88	20.5%	84	19.6%	154	35.8%	431	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	104	24.2%	88	20.5%	84	19.6%	154	35.8%	431	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	131	100.0%	-	-	-	-	-	-	131	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	131	100.0%	-	-	-	-	-	-	131	100.0%

Contact Details

Municipal Manager	Mr Ashmar Khuduge	053 998 4455
Financial Manager	OLEBILE NTSIMANE (ACTING)	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	266 289	236 958	177 251	66.6%	198 475	74.5%	170 700	72.0%	69 774	29.4%	616 201	260.0%	32 334	113.4%	115.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	735	-	-	-	-	-	-	222	30.2%	222	30.2%	-	86.0%	(100.0%)
Interest earned - external investments	3 513	3 513	115	3.3%	4 032	114.8%	3 394	96.6%	1 635	46.6%	9 176	261.2%	966	78.7%	69.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	234 850	232 590	177 108	75.4%	194 279	82.7%	167 192	71.9%	67 874	29.2%	606 453	260.7%	31 270	113.9%	117.1%
Other own revenue	27 927	120	29	.1%	164	.6%	114	94.6%	43	35.5%	350	290.5%	98	84.1%	(56.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 534	232 213	73 756	29.4%	152 729	61.0%	172 916	74.5%	89 642	38.6%	489 042	210.6%	107 542	110.3%	(16.6%)
Employee related costs	89 505	85 974	26 976	30.1%	64 443	72.0%	71 915	83.6%	22 367	26.0%	185 700	216.0%	21 584	105.7%	3.6%
Remuneration of councillors	5 763	6 339	900	15.6%	7 834	135.9%	3 905	61.6%	1 779	28.1%	14 418	227.4%	1 388	85.5%	28.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 461	3 461	-	-	777	22.4%	574	16.6%	-	-	1 350	39.0%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	64 007	49 266	34	.1%	4 643	7.3%	35 340	71.7%	17 126	34.8%	57 143	116.0%	29 845	121.8%	(42.6%)
Other Materials	1 570	-	-	-	-	-	-	-	-	-	-	-	-	3.7%	-
Contracted services	15 429	15 429	31 160	201.9%	29 277	189.7%	7 481	48.5%	35 328	229.0%	103 247	669.2%	26 537	469.5%	33.1%
Transfers and grants	46 027	45 451	12 000	26.1%	24 186	52.5%	30 395	66.9%	6 050	13.3%	72 632	159.8%	21 254	70.2%	(71.5%)
Other expenditure	24 771	26 293	2 686	10.8%	21 574	87.1%	23 305	88.6%	6 992	26.6%	54 557	207.5%	6 935	108.6%	.8%
Loss on disposal of PPE	-	-	-	-	(5)	-	-	-	-	-	(5)	-	-	-	-
Surplus/(Deficit)	15 755	4 745	103 495		45 747		(2 216)		(19 868)		127 159		(75 208)		
Transfers recognised - capital	188 834	224 706	40 941	21.7%	56 883	30.1%	106 680	47.5%	78 295	34.8%	282 799	125.9%	26 774	64.7%	192.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(204 145)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	444	229 450	144 437		102 629		104 464		58 427		409 957		(48 434)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	444	229 450	144 437		102 629		104 464		58 427		409 957		(48 434)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	444	229 450	144 437		102 629		104 464		58 427		409 957		(48 434)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	444	229 450	144 437		102 629		104 464		58 427		409 957		(48 434)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	204 145	229 447	80 735	39.5%	135 219	66.2%	7 231	3.2%	31 321	13.7%	254 506	110.9%	19 384	82.6%	61.6%
National Government	204 145	229 447	80 735	39.5%	135 219	66.2%	7 193	3.1%	31 192	13.6%	254 339	110.8%	19 384	61.8%	60.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	204 145	229 447	80 735	39.5%	135 219	66.2%	7 193	3.1%	31 192	13.6%	254 339	110.8%	19 384	68.3%	60.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	38	-	129	-	167	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	204 145	229 447	80 735	39.5%	135 219	66.2%	7 231	3.2%	31 321	13.7%	254 506	110.9%	19 384	82.6%	61.6%
Governance and Administration	204 145	1 833	232	.1%	242	.1%	80	4.4%	40	2.2%	595	32.5%	618	84.3%	(93.5%)
Executive & Council	-	1 211	5	-	111	-	-	-	23	1.9%	139	11.4%	612	237.1%	(96.2%)
Budget & Treasury Office	204 145	242	168	.1%	50	-	2	1.0%	17	6.9%	236	97.6%	4	62.2%	346.6%
Corporate Services	-	380	60	-	82	-	78	20.5%	-	-	220	58.0%	2	30.6%	(100.0%)
Community and Public Safety	-	4 285	-	-	10	-	-	-	-	-	10	.2%	-	42.4%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	4 285	-	-	10	-	-	-	-	-	10	.2%	-	42.4%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	2 675	-	-	19	-	-	-	86	3.2%	105	3.9%	-	3.1%	(100.0%)
Planning and Development	-	95	-	-	-	-	-	-	22	22.6%	22	22.6%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	2 580	-	-	19	-	-	-	65	2.5%	84	3.3%	-	3.3%	(100.0%)
Trading Services	-	220 554	80 502	-	134 947	-	7 151	3.2%	31 173	14.1%	253 773	115.1%	18 681	82.6%	66.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	220 554	80 502	-	134 947	-	7 151	3.2%	31 173	14.1%	253 773	115.1%	18 681	82.6%	66.9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	100	-	-	-	-	-	-	22	21.5%	22	21.5%	84	254.1%	(74.5%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	455 123	455 123	214 484	47.1%	171 356	37.7%	66 965	14.7%	181 531	39.9%	634 336	139.4%	115 366	121.7%	57.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	27 927	27 927	63	2%	35 540	127.3%	11 588	41.5%	24 127	86.4%	71 318	255.4%	98	47.8%	24 572.0%
Government - operating	234 850	234 850	123 167	52.4%	135 514	57.7%	36 861	15.7%	64 961	27.7%	360 503	153.5%	114 301	242.2%	(43.2%)
Government - capital	188 834	188 833	90 830	48.1%	-	-	18 008	9.5%	90 807	48.1%	199 646	105.7%	-	-	(100.0%)
Interest	3 513	3 513	423	12.1%	303	8.6%	508	14.5%	1 635	46.5%	2 869	81.7%	966	76.6%	69.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(250 978)	(339 158)	(111 161)	44.3%	(122 224)	48.7%	(54 611)	16.1%	(85 114)	25.1%	(373 111)	110.0%	(155 009)	192.8%	(45.1%)
Suppliers and employees	(204 877)	(204 876)	(95 080)	46.4%	(110 224)	53.8%	(48 960)	23.9%	(78 663)	38.4%	(332 926)	162.5%	(139 626)	244.2%	(43.7%)
Finance charges	(74)	(74)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(46 027)	(134 208)	(16 081)	34.9%	(12 000)	26.1%	(5 652)	4.2%	(6 452)	4.8%	(40 185)	29.9%	(15 383)	69.6%	(58.1%)
Net Cash from/(used) Operating Activities	204 146	115 965	103 322	50.6%	49 133	24.1%	12 354	10.7%	96 416	83.1%	261 225	225.3%	(39 644)	(11.4%)	(343.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 145)	(178 842)	(113 668)	55.7%	(60 695)	29.7%	(11 302)	6.3%	(98 675)	55.2%	(284 340)	159.0%	-	-	(100.0%)
Capital assets	(204 145)	(178 842)	(113 668)	55.7%	(60 695)	29.7%	(11 302)	6.3%	(98 675)	55.2%	(284 340)	159.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(204 145)	(178 842)	(113 668)	55.7%	(60 695)	29.7%	(11 302)	6.3%	(98 675)	55.2%	(284 340)	159.0%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	19 071	19 071	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 071	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19 071	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	19 071	19 071	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 072	(43 806)	(10 346)	(54.2%)	(11 562)	(60.6%)	1 052	(2.4%)	(2 259)	5.2%	(23 115)	52.8%	(39 644)	179.3%	(94.3%)
Cash/cash equivalents at the year begin:	43 806	43 806	26 631	60.8%	16 286	37.2%	4 723	10.8%	5 775	13.2%	26 631	60.8%	66 275	53.7%	(91.3%)
Cash/cash equivalents at the year end:	62 878	-	16 286	25.9%	4 723	7.5%	5 775	-	3 516	-	3 516	-	26 631	37.3%	(86.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 812	14.2%	1 119	8.8%	9 842	77.1%	-	-	12 773	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 812	14.2%	1 119	8.8%	9 842	77.1%	-	-	12 773	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 812	14.2%	1 119	8.8%	9 842	77.1%	-	-	12 773	100.0%	-	-	-	-
Total By Customer Group	1 812	14.2%	1 119	8.8%	9 842	77.1%	-	-	12 773	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	155	15.6%	622	62.7%	25	2.5%	190	19.2%	991	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	155	15.6%	622	62.7%	25	2.5%	190	19.2%	991	100.0%

Contact Details

Municipal Manager	Mr Zebo Tshetlho	053 928 1423
Financial Manager	Ms Segomotso Phatudi	053 928 1418

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: VENTERSDORP (NW401)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	137 750	137 750	41 241	29.9%	29 301	21.3%	18 386	13.3%	21 838	15.9%	110 766	80.4%	16 239	96.4%	34.5%
Property rates	8 756	8 756	2 167	24.8%	1 648	18.8%	2 475	28.3%	1 583	18.1%	7 873	89.9%	2 528	87.7%	(37.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44 982	44 982	8 665	19.3%	5 902	13.1%	7 433	16.5%	12 848	28.6%	34 847	77.5%	8 065	85.4%	59.3%
Service charges - water revenue	4 218	4 218	641	15.2%	334	7.9%	1 798	42.6%	852	20.2%	3 626	85.9%	579	73.5%	47.1%
Service charges - sanitation revenue	6 438	6 438	1 454	22.6%	968	15.0%	1 898	29.5%	1 449	22.5%	5 769	89.6%	1 367	90.2%	6.0%
Service charges - refuse revenue	4 235	4 235	954	22.5%	636	15.0%	1 241	29.3%	955	22.5%	3 786	89.4%	897	93.3%	6.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	82	82	27	33.2%	15	18.2%	10	12.5%	22	27.1%	75	91.0%	49	156.5%	(54.9%)
Interest earned - external investments	356	356	403	113.3%	72	20.3%	138	38.8%	58	16.2%	671	188.6%	139	151.6%	(58.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 280	5 280	1 305	24.7%	731	13.8%	2 183	41.4%	1 510	28.6%	5 729	108.5%	1 446	109.1%	4.4%
Licences and permits	2 482	2 482	290	11.7%	195	7.9%	404	16.3%	354	14.3%	1 243	50.1%	700	117.4%	(49.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 508	60 508	25 047	41.4%	18 741	31.0%	736	1.2%	2 000	3.3%	46 524	76.9%	320	112.3%	525.0%
Other own revenue	412	412	289	70.1%	58	14.1%	69	16.7%	208	50.3%	624	151.3%	145	5.3%	43.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Operating Expenditure	137 594	137 594	27 314	19.9%	21 968	16.0%	36 820	26.8%	25 935	18.8%	112 037	81.4%	34 613	91.6%	(25.1%)
Employee related costs	43 001	43 001	9 954	23.1%	6 838	15.9%	10 254	23.8%	2 685	6.2%	29 731	69.1%	9 619	91.3%	(72.1%)
Remuneration of councillors	3 433	3 433	824	24.0%	555	16.2%	804	23.4%	102	3.0%	2 285	66.6%	803	109.8%	(87.3%)
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 200	4 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 142	1 142	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	43 381	43 381	11 310	26.1%	6 658	15.3%	12 335	28.4%	16 425	37.9%	46 728	107.7%	10 080	100.3%	62.9%
Other Materials	7 992	7 992	541	6.8%	1 130	14.1%	1 591	19.9%	716	9.0%	3 978	49.8%	840	54.3%	(14.8%)
Contracted services	6 585	6 585	1 029	15.6%	1 226	18.6%	1 701	25.8%	467	7.1%	4 422	67.2%	1 421	66.8%	(67.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)
Other expenditure	24 861	24 861	3 657	14.7%	5 561	22.4%	10 134	40.8%	5 540	22.3%	24 892	100.1%	11 827	119.1%	(53.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	156	156	13 928		7 333		(18 434)		(4 097)		(1 271)		(18 375)		
Transfers recognised - capital	-	-	5 161	-	14 261	-	5 182	-	460	-	25 064	-	2 100	-	(78.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	156	156	19 089		21 594		(13 252)		(3 637)		23 793		(16 275)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	156	156	19 089		21 594		(13 252)		(3 637)		23 793		(16 275)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	156	156	19 089		21 594		(13 252)		(3 637)		23 793		(16 275)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	156	156	19 089		21 594		(13 252)		(3 637)		23 793		(16 275)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	28 809	28 809	3 434	11.9%	9 256	32.1%	3 432	11.9%	6 137	21.3%	22 259	77.3%	4 873	81.8%	25.9%
National Government	28 809	28 809	3 434	11.9%	9 256	32.1%	3 432	11.9%	6 134	21.3%	22 255	77.3%	3 727	63.7%	64.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	71.9%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 809	28 809	3 434	11.9%	9 256	32.1%	3 432	11.9%	6 134	21.3%	22 255	77.3%	3 727	76.3%	64.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	1 146	-	(100.0%)
Capital Expenditure Standard Classification	28 809	28 809	3 434	11.9%	9 256	32.1%	3 432	11.9%	6 137	21.3%	22 259	77.3%	4 873	81.8%	25.9%
Governance and Administration	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 309	13 309	1 617	12.2%	5 684	42.7%	2 291	17.2%	887	6.7%	10 479	78.7%	1 035	31.1%	(14.3%)
Community & Social Services	13 309	13 309	1 617	12.2%	5 684	42.7%	2 291	17.2%	887	6.7%	10 479	78.7%	1 035	26.1%	(14.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	45.2%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 500	7 500	1 257	16.8%	1 051	14.0%	648	8.6%	3 995	53.3%	6 950	92.7%	1 778	93.0%	124.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 500	7 500	1 257	16.8%	1 051	14.0%	648	8.6%	3 995	53.3%	6 950	92.7%	1 778	93.0%	124.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 000	8 000	560	7.0%	2 520	31.5%	494	6.2%	1 252	15.6%	4 826	60.3%	2 060	92.1%	(39.2%)
Electricity	8 000	8 000	560	7.0%	2 520	31.5%	360	4.5%	1 252	15.6%	4 693	58.7%	1 180	70.1%	6.1%
Water	-	-	-	-	-	-	134	-	-	-	134	-	880	153.4%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	144 597	144 597	44 141	30.5%	47 027	32.5%	22 468	15.5%	23 980	16.6%	137 615	95.2%	14 839	90.1%	61.6%
Property rates, penalties and collection charges	5 691	5 691	927	16.3%	949	16.7%	1 086	19.1%	1 805	31.7%	4 768	83.8%	919	111.8%	96.5%
Service charges	40 977	40 977	10 807	26.4%	11 429	27.9%	11 609	28.3%	17 562	42.9%	51 406	125.5%	10 905	106.1%	61.1%
Other revenue	8 256	8 256	1 621	19.6%	15 581	188.7%	3 717	45.0%	2 095	25.4%	23 014	278.8%	2 556	105.9%	(18.1%)
Government - operating	60 508	60 508	25 047	41.4%	4 693	7.8%	736	1.2%	2 460	4.1%	32 936	54.4%	320	77.5%	668.7%
Government - capital	28 809	28 809	5 161	17.9%	14 261	49.5%	5 182	18.0%	-	-	24 604	85.4%	-	88.8%	-
Interest	356	356	578	162.4%	114	31.9%	138	38.7%	58	16.2%	888	249.3%	139	151.5%	(58.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(130 394)	(130 394)	(41 960)	32.2%	(24 566)	18.8%	(35 173)	27.0%	(17 902)	13.7%	(119 601)	91.7%	(22 531)	74.5%	(20.5%)
Suppliers and employees	(129 252)	(129 252)	(41 960)	32.5%	(24 566)	19.0%	(35 173)	27.2%	(17 902)	13.9%	(119 601)	92.5%	(22 531)	75.1%	(20.5%)
Finance charges	(1 142)	(1 142)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 203	14 203	2 181	15.4%	22 461	158.1%	(12 705)	(89.5%)	6 078	42.8%	18 014	126.8%	(7 693)	171.3%	(179.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	(3 517)	(156.0%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(3 517)	-	(100.0%)
Payments	(28 809)	(28 809)	(3 470)	12.0%	(8 948)	31.1%	(3 132)	10.9%	(6 079)	21.1%	(21 629)	75.1%	(4 537)	71.6%	34.0%
Capital assets	(28 809)	(28 809)	(3 470)	12.0%	(8 948)	31.1%	(3 132)	10.9%	(6 079)	21.1%	(21 629)	75.1%	(4 537)	71.6%	34.0%
Net Cash from/(used) Investing Activities	(28 809)	(28 809)	(3 470)	12.0%	(8 948)	31.1%	(3 132)	10.9%	(6 079)	21.1%	(21 629)	75.1%	(8 054)	105.4%	(24.5%)
Cash Flow from Financing Activities															
Receipts	200	200	-	-	415	207.3%	-	-	321	160.3%	735	367.6%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	200	200	-	-	415	207.3%	-	-	321	160.3%	735	367.6%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	200	200	-	-	415	207.3%	-	-	321	160.3%	735	367.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(14 406)	(14 406)	(1 289)	8.9%	13 928	(96.7%)	(15 837)	109.9%	319	(2.2%)	(2 880)	20.0%	(15 747)	(5.3%)	(102.0%)
Cash/cash equivalents at the year begin:	12 463	12 463	9 282	74.5%	7 993	64.1%	21 920	175.9%	6 083	48.8%	9 282	74.5%	27 246	100.0%	(77.7%)
Cash/cash equivalents at the year end:	(1 943)	(1 943)	7 993	(411.4%)	21 920	(1 128.2%)	6 083	(313.1%)	6 402	(329.5%)	6 402	(329.5%)	11 499	(263.6%)	(44.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	288	3.1%	322	3.4%	481	5.2%	8 245	88.3%	9 336	11.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 863	10.4%	1 201	4.4%	831	3.0%	22 517	82.1%	27 412	34.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	620	6.3%	579	5.9%	520	5.3%	8 121	82.5%	9 839	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	422	2.7%	381	2.5%	375	2.4%	14 232	92.4%	15 410	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	263	2.4%	250	2.3%	249	2.3%	10 067	93.0%	10 829	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5	100.0%	5	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	-	-	1	-	7 552	100.0%	7 553	9.4%	-	-	-	-
Total By Income Source	4 456	5.5%	2 732	3.4%	2 456	3.1%	70 739	88.0%	80 383	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 727	21.0%	450	5.5%	173	2.1%	5 866	71.4%	8 216	10.2%	-	-	-	-
Commercial	1 267	5.2%	1 001	4.1%	903	3.7%	21 105	86.9%	24 276	30.2%	-	-	-	-
Households	1 185	2.7%	1 104	2.5%	1 221	2.8%	40 891	92.1%	44 402	55.2%	-	-	-	-
Other	277	7.9%	177	5.1%	159	4.6%	2 877	82.4%	3 490	4.3%	-	-	-	-
Total By Customer Group	4 456	5.5%	2 732	3.4%	2 456	3.1%	70 739	88.0%	80 383	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr BJ Makade	018 264 8501
Financial Manager	Mi Moruti	018 264 8500

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TLOKWE (NW402)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 068 722	1 090 014	313 883	29.4%	249 562	23.4%	263 950	24.2%	243 418	22.3%	1 070 813	98.2%	266 896	95.8%	(8.8%)
Property rates	114 583	114 834	29 474	25.7%	29 665	25.9%	30 126	26.2%	30 188	26.3%	119 453	104.0%	28 197	102.4%	7.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	566 450	562 587	177 281	31.3%	126 743	22.4%	118 935	21.1%	123 719	22.0%	546 678	97.2%	120 663	89.6%	2.5%
Service charges - water revenue	86 072	87 704	21 459	24.9%	20 118	23.4%	22 858	26.1%	21 961	25.0%	86 395	98.5%	20 213	98.4%	8.7%
Service charges - sanitation revenue	47 941	50 258	12 415	25.9%	12 820	26.7%	13 033	25.9%	12 769	25.4%	51 037	101.6%	12 034	105.7%	6.1%
Service charges - refuse revenue	30 841	37 916	9 442	30.6%	9 450	30.6%	9 496	25.0%	9 481	25.0%	37 868	99.9%	7 641	100.9%	24.1%
Service charges - other	-	34	12	-	7	-	5	15.9%	6	16.6%	31	91.0%	49	-	(88.5%)
Rental of facilities and equipment	2 304	4 423	1 015	44.0%	1 157	50.2%	1 175	26.6%	1 205	27.2%	4 551	102.9%	920	-	30.9%
Interest earned - external investments	11 000	23 000	2 651	24.1%	2 543	23.1%	2 965	12.9%	2 747	11.9%	10 906	47.4%	23 688	-	(88.4%)
Interest earned - outstanding debtors	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 500	4 573	346	3.3%	550	5.2%	1 496	32.7%	3 787	82.8%	6 179	135.1%	1 193	-	217.5%
Licences and permits	48 960	4 548	1 168	2.4%	1 174	2.4%	1 286	28.3%	1 405	30.9%	5 032	110.7%	1 588	-	(11.5%)
Agency services	-	300	111	-	68	-	78	26.0%	93	30.9%	350	116.6%	52	-	78.3%
Transfers recognised - operational	106 710	180 900	54 350	50.9%	38 938	36.5%	54 828	30.3%	31 516	17.4%	179 631	99.3%	46 497	-	(32.2%)
Other own revenue	33 360	18 938	4 158	12.5%	6 331	19.0%	7 670	40.5%	4 542	24.0%	22 702	119.9%	4 163	14.6%	9.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 301 809	1 161 859	293 455	22.5%	309 791	23.8%	253 256	21.8%	259 737	22.4%	1 116 239	96.1%	292 327	95.0%	(11.1%)
Employee related costs	-	292 350	65 640	-	64 804	-	67 600	23.1%	68 960	23.6%	267 004	91.3%	62 269	92.3%	10.7%
Remuneration of councillors	16 715	16 715	4 074	24.4%	4 075	24.4%	4 053	24.2%	5 459	32.7%	17 662	105.7%	4 070	-	34.1%
Debt impairment	10 000	25 000	32 081	320.8%	(7 291)	(72.9%)	(1 429)	(5.7%)	1 615	6.5%	24 976	99.9%	64 435	-	(97.5%)
Depreciation and asset impairment	161 242	161 170	-	-	87 950	54.5%	36 640	22.7%	24 431	15.2%	149 022	92.5%	3 210	63.7%	661.1%
Finance charges	-	7 914	3 013	-	4 902	-	-	-	-	-	7 914	100.0%	2 670	-	(100.0%)
Bulk purchases	-	364 569	116 973	-	70 450	-	71 347	19.6%	83 254	22.8%	342 024	93.8%	78 976	94.4%	5.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	62 212	12 564	-	16 941	-	14 419	23.2%	21 463	34.5%	65 388	105.1%	16 110	516.9%	33.2%
Transfers and grants	-	59 999	16 494	-	13 521	-	15 926	26.5%	14 683	24.5%	60 624	101.0%	12 391	-	18.5%
Other expenditure	1 113 852	171 929	42 615	3.8%	54 439	4.9%	44 700	26.0%	39 872	23.2%	181 625	105.6%	48 197	67.4%	(17.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(233 087)	(71 845)	20 428		(60 229)		10 694		(16 319)		(45 426)		(25 431)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(233 087)	(71 845)	20 428		(60 229)		10 694		(16 319)		(45 426)		(25 431)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(233 087)	(71 845)	20 428		(60 229)		10 694		(16 319)		(45 426)		(25 431)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(233 087)	(71 845)	20 428		(60 229)		10 694		(16 319)		(45 426)		(25 431)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(233 087)	(71 845)	20 428		(60 229)		10 694		(16 319)		(45 426)		(25 431)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	200 569	286 484	24 090	12.0%	48 351	24.1%	51 191	17.9%	100 540	35.1%	224 172	78.2%	50 619	51.6%	98.6%
National Government	51 180	88 775	10 308	20.1%	25 973	50.7%	22 192	25.0%	26 555	29.9%	85 028	95.8%	23 330	59.5%	13.8%
Provincial Government	400	-	-	-	-	-	-	-	-	-	-	-	-	177.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 580	88 775	10 308	20.0%	25 973	50.4%	22 192	25.0%	26 555	29.9%	85 028	95.8%	23 330	57.7%	13.8%
Borrowing	-	10 573	5 806	-	2 587	-	2 922	27.6%	-	-	11 315	107.0%	5 693	72.4%	(100.0%)
Internally generated funds	148 988	184 654	7 976	5.4%	18 903	12.7%	26 072	14.1%	73 990	40.1%	126 940	68.7%	21 567	38.6%	243.1%
Public contributions and donations	-	2 483	-	-	888	-	5	.2%	(5)	(.2%)	889	35.8%	28	124.5%	(116.1%)
Capital Expenditure Standard Classification	200 569	286 484	24 090	12.0%	48 351	24.1%	51 191	17.9%	100 540	35.1%	224 172	78.2%	50 619	51.6%	98.6%
Governance and Administration	5 727	9 531	763	13.3%	827	14.4%	512	5.4%	2 323	24.4%	4 424	46.4%	1 878	44.3%	23.6%
Executive & Council	1 000	1 244	-	-	4	.4%	42	3.4%	1 134	91.1%	1 180	94.8%	327	99.4%	247.0%
Budget & Treasury Office	1 827	3 742	182	9.9%	36	2.0%	62	1.7%	1 046	28.0%	1 327	35.5%	124	8.1%	746.8%
Corporate Services	2 900	4 545	581	20.0%	786	27.1%	408	9.0%	143	3.1%	1 918	42.2%	1 428	59.8%	(90.0%)
Community and Public Safety	24 682	38 506	1 800	7.3%	7 128	28.9%	4 473	11.6%	6 318	16.4%	19 718	51.2%	4 349	58.4%	45.3%
Community & Social Services	10 876	11 564	896	8.2%	3 629	33.4%	2 649	22.9%	677	5.9%	7 850	67.9%	1 291	77.7%	(47.6%)
Sport And Recreation	5 422	12 329	108	2.0%	3 359	62.0%	971	7.9%	991	8.0%	5 430	44.0%	2 760	62.2%	(64.1%)
Public Safety	8 384	14 613	796	9.5%	140	1.7%	852	5.8%	4 651	31.8%	6 439	44.1%	250	40.2%	1 760.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	30	8.8%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	18	88.6%	(100.0%)
Economic and Environmental Services	56 415	71 008	4 237	7.5%	7 636	13.5%	11 385	16.0%	27 280	38.4%	50 537	71.2%	12 233	50.6%	123.0%
Planning and Development	14 068	18 607	59	.4%	2 909	20.7%	4 616	24.8%	6 051	32.5%	13 635	73.3%	1 153	42.0%	424.8%
Road Transport	42 095	52 153	4 170	9.9%	4 682	11.1%	6 769	13.0%	21 229	40.7%	36 850	70.7%	11 080	55.0%	91.6%
Environmental Protection	252	248	8	3.1%	45	17.7%	-	-	-	-	53	21.2%	-	-	-
Trading Services	113 745	167 439	17 291	15.2%	32 761	28.8%	34 822	20.8%	64 620	38.6%	149 493	89.3%	32 158	50.3%	100.9%
Electricity	48 719	69 889	1 607	3.3%	14 092	28.9%	12 047	17.2%	28 612	40.9%	56 358	80.6%	12 662	59.5%	126.0%
Water	27 850	44 875	9 493	34.1%	11 751	42.2%	10 088	22.5%	15 558	34.7%	46 890	104.5%	3 779	29.5%	311.7%
Waste Water Management	36 626	49 554	6 191	16.9%	6 380	17.4%	12 347	24.9%	20 269	40.9%	45 187	91.2%	15 004	53.2%	35.1%
Waste Management	550	3 121	-	-	537	97.7%	341	10.9%	180	5.8%	1 058	33.9%	713	48.1%	(74.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 024 830	1 024 830	314 336	30.7%	249 895	24.4%	263 950	25.8%	243 418	23.8%	1 071 600	104.6%	266 896	100.0%	(8.8%)
Property rates, penalties and collection charges	-	-	29 367	-	29 596	-	29 882	-	30 055	-	118 900	-	27 391	101.4%	9.7%
Service charges	-	-	220 786	-	169 329	-	168 276	-	172 934	-	731 324	-	160 734	93.0%	7.6%
Other revenue	841 709	841 709	7 133	.8%	9 162	1.1%	8 604	1.0%	11 171	1.3%	36 071	4.3%	8 603	-	29.9%
Government - operating	108 268	108 268	53 945	49.8%	38 933	36.0%	54 223	50.1%	26 511	24.5%	173 612	160.4%	46 480	140.7%	(43.0%)
Government - capital	53 853	53 853	453	.8%	333	.6%	-	-	-	-	786	1.5%	-	-	-
Interest	21 000	21 000	2 651	12.6%	2 543	12.1%	2 965	14.1%	2 747	13.1%	10 906	51.9%	23 688	144.9%	(88.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(922 161)	(922 161)	(293 455)	31.8%	(309 791)	33.6%	(253 256)	27.5%	(259 737)	28.2%	(1 116 239)	121.0%	(292 327)	111.0%	(11.1%)
Suppliers and employees	(922 161)	(922 161)	(284 273)	30.8%	(316 028)	34.3%	(253 600)	27.5%	(257 094)	27.9%	(1 110 994)	120.5%	(285 583)	110.7%	(10.0%)
Finance charges	-	-	(7 994)	-	7 291	-	1 429	-	(1 615)	-	(889)	-	(2 808)	96.8%	(42.5%)
Transfers and grants	-	-	(1 189)	-	(1 055)	-	(1 086)	-	(1 027)	-	(4 356)	-	(3 936)	-	(73.9%)
Net Cash from/(used) Operating Activities	102 669	102 669	20 881	20.3%	(59 896)	(58.3%)	10 694	10.4%	(16 319)	(15.9%)	(44 639)	(43.5%)	(25 431)	(157.1%)	(35.8%)
Cash Flow from Investing Activities															
Receipts	(1 925)	(1 925)	5 338	(277.3%)	18 539	(963.1%)	7 922	(411.5%)	(39 662)	2 060.4%	(7 863)	408.5%	22 045	9 574.7%	(279.9%)
Proceeds on disposal of PPE	-	-	166	-	15 428	-	10 677	-	-	-	26 272	-	-	-	-
Decrease in non-current debtors	(2 000)	(2 000)	2 736	(136.8%)	3 101	(155.1%)	(2 759)	138.0%	(10 246)	512.3%	(7 167)	358.4%	(10 432)	-	(1.8%)
Decrease in other non-current receivables	75	75	2 435	3 247.0%	10	13.3%	4	5.3%	(1 837)	(2 449.7%)	612	815.9%	(625)	(409.2%)	194.0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(27 579)	-	(27 579)	-	33 102	132 408.0%	(183.3%)
Payments	(200 569)	(200 569)	(24 090)	12.0%	(48 351)	24.1%	(51 191)	25.5%	(100 540)	50.1%	(224 172)	111.8%	(50 619)	85.3%	98.6%
Capital assets	(200 569)	(200 569)	(24 090)	12.0%	(48 351)	24.1%	(51 191)	25.5%	(100 540)	50.1%	(224 172)	111.8%	(50 619)	85.3%	98.6%
Net Cash from/(used) Investing Activities	(202 494)	(202 494)	(18 752)	9.3%	(29 812)	14.7%	(43 269)	21.4%	(140 202)	69.2%	(232 035)	114.6%	(28 574)	72.2%	390.7%
Cash Flow from Financing Activities															
Receipts	800	800	1 767	220.9%	24 525	3 065.6%	(720)	(89.9%)	(1 531)	(191.4%)	24 042	3 005.2%	(1 446)	(2 613.1%)	5.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	22 631	-	-	-	-	-	22 631	-	-	-	-
Increase (decrease) in consumer deposits	800	800	1 767	220.9%	1 894	236.8%	(720)	(89.9%)	(1 531)	(191.4%)	1 411	176.4%	(1 446)	(2 852.2%)	5.9%
Payments	-	-	(933)	-	(17 729)	-	-	-	-	-	(18 662)	-	(439)	(17.0%)	(100.0%)
Repayment of borrowing	-	-	(933)	-	(17 729)	-	-	-	-	-	(18 662)	-	(439)	(17.0%)	(100.0%)
Net Cash from/(used) Financing Activities	800	800	834	104.3%	6 796	849.5%	(720)	(89.9%)	(1 531)	(191.4%)	5 380	672.5%	(1 885)	(66.9%)	(18.8%)
Net Increase/(Decrease) in cash held	(99 025)	(99 025)	2 963	(3.0%)	(82 911)	83.7%	(33 295)	33.6%	(158 052)	159.6%	(271 295)	274.0%	(55 890)	211.6%	182.8%
Cash/cash equivalents at the year begin:	157 714	157 714	157 714	100.0%	160 677	101.9%	77 766	49.3%	44 472	28.2%	157 714	100.0%	93 715	95.5%	(52.5%)
Cash/cash equivalents at the year end:	58 689	58 689	160 677	273.8%	77 766	132.5%	44 472	75.8%	(113 580)	(193.5%)	(113 580)	(193.5%)	37 825	28.7%	(400.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 127	37.3%	604	3.2%	553	2.9%	10 830	56.7%	19 114	14.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 759	75.1%	729	1.8%	379	.9%	9 095	22.2%	40 963	31.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 524	33.8%	1 866	6.0%	1 408	4.5%	17 305	55.6%	31 104	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 802	34.4%	362	3.3%	348	3.1%	6 553	59.2%	11 065	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 927	45.7%	270	4.2%	185	2.9%	3 016	47.1%	6 398	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	41.8%	5	4.6%	4	3.3%	58	50.2%	116	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 467	10.9%	1 060	4.7%	1 098	4.8%	18 096	79.6%	22 722	17.3%	-	-	-	-
Total By Income Source	57 655	43.9%	4 897	3.7%	3 975	3.0%	64 954	49.4%	131 481	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 088	54.6%	776	3.8%	698	3.4%	7 754	38.2%	20 317	15.5%	-	-	-	-
Commercial	15 761	61.5%	564	2.2%	390	1.5%	8 930	34.8%	25 645	19.5%	-	-	-	-
Households	30 806	36.0%	3 557	4.2%	2 887	3.4%	48 269	56.4%	85 520	65.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	57 655	43.9%	4 897	3.7%	3 975	3.0%	64 954	49.4%	131 481	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	131	3.1%	1 425	34.1%	23	.6%	2 597	62.2%	4 176	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	131	3.1%	1 425	34.1%	23	.6%	2 597	62.2%	4 176	100.0%

Contact Details

Municipal Manager	Dr Nomathomba Blaai-Mokgethi	018 299 5003
Financial Manager	Ms Pamela NR Wilgenbus	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	2 015 105	2 118 521	498 213	24.7%	453 090	22.5%	388 629	18.3%	553 933	26.1%	1 893 865	89.4%	325 214	99.2%	70.3%
Property rates	230 478	217 644	60 801	26.4%	66 054	28.7%	72 066	33.1%	48 852	22.4%	247 774	113.8%	40 587	60.8%	20.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	584 282	653 346	159 893	27.4%	141 485	24.2%	139 527	21.4%	153 227	23.5%	594 131	90.9%	131 736	115.8%	16.3%
Service charges - water revenue	388 195	434 929	70 445	18.1%	84 741	21.8%	78 165	18.0%	123 384	28.4%	356 736	82.0%	65 786	126.1%	87.6%
Service charges - sanitation revenue	46 508	103 162	16 216	34.9%	17 150	36.9%	17 105	16.6%	33 077	32.1%	83 547	81.0%	22 704	115.9%	45.7%
Service charges - refuse revenue	70 563	152 764	21 126	29.9%	23 162	32.8%	22 773	14.9%	54 014	35.4%	121 073	79.3%	15 091	137.6%	257.9%
Service charges - other	158 477	2 731	5 297	3.3%	7 654	4.8%	3 229	118.2%	6 123	224.2%	22 302	816.8%	8 321	19.7%	(26.4%)
Rental of facilities and equipment	6 425	5 329	1 141	17.8%	1 486	23.1%	1 300	24.4%	1 529	28.7%	5 456	102.4%	1 522	67.2%	.4%
Interest earned - external investments	5 348	2 500	81	1.5%	80	1.5%	208	8.3%	13	.5%	381	15.3%	88	73.2%	(85.0%)
Interest earned - outstanding debtors	38 650	76 322	12 636	32.7%	23 107	59.8%	24 284	31.8%	28 057	36.8%	88 085	115.4%	13 200	135.3%	112.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 500	2 150	366	4.9%	393	5.2%	766	35.6%	581	27.0%	2 107	98.0%	887	130.1%	(34.5%)
Licences and permits	7 000	5 757	1 456	20.8%	1 662	23.7%	1 688	29.3%	2 051	35.6%	6 858	119.1%	1 596	126.8%	28.5%
Agency services	14 378	6 928	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	347 183	348 750	124 810	35.9%	63 838	18.4%	574	.2%	77 880	22.3%	267 102	76.6%	0	97.6%	7 787 999 900.0%
Other own revenue	109 696	105 209	23 944	21.8%	22 277	20.3%	22 945	21.8%	25 145	23.9%	94 312	89.6%	23 696	98.4%	6.1%
Gains on disposal of PPE	422	1 000	-	-	-	-	4 000	400.0%	-	-	4 000	400.0%	-	-	-
Operating Expenditure	2 119 885	2 582 085	303 121	14.3%	790 144	37.3%	625 341	24.2%	456 782	17.7%	2 175 388	84.2%	401 091	72.3%	13.9%
Employee related costs	468 822	461 871	110 664	23.6%	111 581	23.8%	112 493	24.4%	108 726	23.5%	443 463	96.0%	104 594	95.6%	3.9%
Remuneration of councillors	21 314	20 401	5 075	23.8%	5 114	24.0%	5 095	25.0%	5 174	25.4%	20 458	100.3%	5 656	94.7%	(8.5%)
Debt impairment	123 779	299 900	-	-	206 302	166.7%	247 570	82.6%	(154 873)	(51.6%)	299 000	99.7%	30 000	52.2%	(616.2%)
Depreciation and asset impairment	439 207	458 490	-	-	229 245	52.2%	38 207	8.3%	114 622	25.0%	382 075	83.3%	-	38.7%	(100.0%)
Finance charges	12 534	12 927	3 400	27.1%	3 071	24.5%	3 032	23.5%	2 859	22.1%	12 363	95.6%	549	74.8%	420.5%
Bulk purchases	605 600	653 260	123 992	20.5%	144 457	23.9%	160 422	24.6%	221 577	33.9%	650 448	99.6%	129 788	75.2%	70.7%
Other Materials	98 919	90 000	7 250	7.3%	21 610	21.8%	12 163	13.5%	27 203	30.2%	68 226	75.8%	-	-	(100.0%)
Contracted services	87 798	48 450	4 407	5.0%	9 784	11.1%	11 858	24.5%	4 925	10.2%	30 974	63.9%	22 383	91.8%	(78.0%)
Transfers and grants	4 847	4 847	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	257 065	531 938	48 332	18.8%	58 981	22.9%	34 501	6.5%	126 568	23.8%	268 381	50.5%	108 121	100.5%	17.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(104 780)	(463 564)	195 092		(337 055)		(236 712)		97 152		(281 523)		(75 877)		
Transfers recognised - capital	114 856	115 596	24 197	21.1%	38 009	33.1%	43 225	37.4%	-	-	105 431	91.2%	-	47.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 076	(347 968)	219 289		(299 046)		(193 487)		97 152		(176 092)		(75 877)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 076	(347 968)	219 289		(299 046)		(193 487)		97 152		(176 092)		(75 877)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 076	(347 968)	219 289		(299 046)		(193 487)		97 152		(176 092)		(75 877)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 076	(347 968)	219 289		(299 046)		(193 487)		97 152		(176 092)		(75 877)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	114 856	157 106	8 687	7.6%	21 536	18.8%	23 546	15.0%	38 530	24.5%	92 299	58.7%	89 054	55.5%	(56.7%)
National Government	114 856	126 744	8 687	7.6%	21 536	18.8%	10 049	7.9%	38 008	30.0%	78 279	61.8%	86 203	59.3%	(55.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 856	126 744	8 687	7.6%	21 536	18.8%	10 049	7.9%	38 008	30.0%	78 279	61.8%	86 203	59.3%	(55.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	13 497	-	523	-	14 020	-	2 851	35.9%	(81.7%)
Public contributions and donations	-	30 362	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	114 856	157 106	8 687	7.6%	21 536	18.8%	23 546	15.0%	38 530	24.5%	92 299	58.7%	89 054	55.5%	(56.7%)
Governance and Administration	-	6 438	-	-	-	-	682	10.6%	102	1.6%	784	12.2%	558	73.4%	(81.7%)
Executive & Council	-	5 200	-	-	-	-	-	-	-	-	-	-	550	91.8%	(100.0%)
Budget & Treasury Office	-	1 038	-	-	-	-	682	65.7%	102	9.8%	784	75.5%	7	-	1 261.5%
Corporate Services	-	200	-	-	-	-	-	-	-	-	-	-	-	2.8%	-
Community and Public Safety	9 588	16 276	322	3.4%	3 150	32.9%	2 154	13.2%	3 079	18.9%	8 705	53.5%	10 328	40.7%	(70.2%)
Community & Social Services	-	-	-	-	-	-	-	-	10	-	10	-	351	31.5%	(97.1%)
Sport And Recreation	9 588	15 631	322	3.4%	3 150	32.9%	2 154	13.8%	3 068	19.6%	8 694	55.6%	9 977	41.0%	(69.2%)
Public Safety	-	645	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 972	68 973	3 935	8.7%	5 808	12.9%	13 475	19.5%	19 353	28.1%	42 571	61.7%	42 008	52.1%	(53.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	53	-	(100.0%)
Road Transport	44 972	68 973	3 935	8.7%	5 808	12.9%	13 475	19.5%	19 353	28.1%	42 571	61.7%	41 955	52.1%	(53.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	60 296	65 419	4 431	7.3%	12 577	20.9%	7 235	11.1%	15 997	24.5%	40 240	61.5%	36 084	40.2%	(55.7%)
Electricity	6 661	5 595	(82)	(1.2%)	-	-	562	10.0%	686	12.3%	1 166	20.8%	11 973	76.1%	(94.3%)
Water	30 197	34 226	1 791	5.9%	8 859	29.3%	5 365	15.7%	7 805	22.8%	23 820	69.6%	10 467	23.7%	(25.4%)
Waste Water Management	23 438	25 598	2 722	11.6%	3 718	15.9%	1 308	5.1%	7 506	29.3%	15 254	59.6%	13 643	43.6%	(45.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	76	(.3%)	(100.0%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 868 150	1 626 385	462 311	24.7%	432 329	23.1%	364 860	22.4%	425 908	26.2%	1 685 408	103.6%	403 795	111.2%	5.5%
Property rates, penalties and collection charges	220 825	214 622	37 086	16.8%	44 053	19.9%	50 828	23.7%	52 108	24.3%	184 074	85.8%	36 715	77.6%	41.9%
Service charges	938 558	1 014 202	251 518	26.8%	234 828	25.0%	233 082	23.0%	227 173	22.4%	946 600	93.3%	230 115	89.0%	(1.3%)
Other revenue	241 380	(110 089)	24 616	10.2%	51 526	21.3%	37 101	(33.7%)	68 636	(62.3%)	181 879	(165.2%)	136 884	(520.4%)	(49.9%)
Government - operating	347 183	348 750	124 810	35.9%	63 838	18.4%	574	.2%	77 980	22.4%	267 202	76.6%	-	97.6%	(100.0%)
Government - capital	114 856	115 597	24 197	21.1%	38 009	33.1%	43 225	37.4%	-	-	105 431	91.2%	-	47.1%	-
Interest	5 348	43 303	84	1.6%	76	1.4%	50	.1%	12	-	223	.5%	81	62.2%	(85.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 557 549)	(899 036)	(452 469)	29.1%	(386 431)	24.8%	(308 119)	34.3%	(439 697)	48.9%	(1 586 716)	176.5%	(402 803)	131.8%	9.2%
Suppliers and employees	(1 540 168)	(886 110)	(449 068)	29.2%	(383 360)	24.9%	(305 086)	34.4%	(436 838)	49.3%	(1 574 353)	177.7%	(399 746)	132.3%	9.3%
Finance charges	(12 534)	(12 926)	(3 400)	27.1%	(3 071)	24.5%	(3 032)	23.5%	(2 859)	22.1%	(12 363)	95.6%	(3 056)	90.9%	(6.5%)
Transfers and grants	(4 847)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	310 601	727 348	9 842	3.2%	45 898	14.8%	56 741	7.8%	(13 789)	(1.9%)	98 692	13.6%	992	32.3%	(1 489.6%)
Cash Flow from Investing Activities															
Receipts	422	-	6	1.3%	2	.5%	8	-	8	-	23	-	4	4.3%	108.2%
Proceeds on disposal of PPE	422	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	6	-	2	-	8	-	8	-	23	-	4	52.9%	108.2%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 856)	-	(8 687)	7.6%	(21 536)	18.8%	(23 546)	-	(38 530)	-	(92 299)	-	(89 054)	34.7%	(56.7%)
Capital assets	(114 856)	-	(8 687)	7.6%	(21 536)	18.8%	(23 546)	-	(38 530)	-	(92 299)	-	(89 054)	34.7%	(56.7%)
Net Cash from/(used) Investing Activities	(114 434)	-	(8 681)	7.6%	(21 534)	18.8%	(23 538)	-	(38 523)	-	(92 276)	-	(89 050)	34.8%	(56.7%)
Cash Flow from Financing Activities															
Receipts	-	-	(1 104)	-	212	-	(11 726)	-	3 266	-	(9 353)	-	(9 016)	396.6%	(136.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(5 200)	-	(118)	-	(3 333)	-	(6 055)	-	(14 706)	-	(234)	-	2 492.5%
Increase (decrease) in consumer deposits	-	-	4 096	-	330	-	(8 394)	-	9 321	-	5 354	-	(8 782)	293.8%	(206.1%)
Payments	(15 000)	-	(8 601)	57.3%	(6 252)	41.7%	(5 975)	-	(6 241)	-	(27 069)	-	(6 236)	134.6%	.1%
Repayment of borrowing	(15 000)	-	(8 601)	57.3%	(6 252)	41.7%	(5 975)	-	(6 241)	-	(27 069)	-	(6 236)	134.6%	.1%
Net Cash from/(used) Financing Activities	(15 000)	-	(9 705)	64.7%	(6 040)	40.3%	(17 702)	-	(2 975)	-	(36 422)	-	(15 252)	178.7%	(80.5%)
Net Increase/(Decrease) in cash held	181 167	727 348	(8 544)	(4.7%)	18 324	10.1%	15 501	2.1%	(55 286)	(7.6%)	(30 006)	(4.1%)	(103 310)	(381.0%)	(46.5%)
Cash/cash equivalents at the year begin:	70 000	-	16 375	23.4%	7 831	11.2%	26 155	-	41 656	-	16 375	-	119 685	104.6%	(65.2%)
Cash/cash equivalents at the year end:	251 167	727 348	7 831	3.1%	26 155	10.4%	41 656	5.7%	(13 630)	(1.9%)	(13 630)	(1.9%)	16 375	23.4%	(183.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 865	5.6%	18 032	3.6%	15 522	3.1%	433 490	87.6%	494 908	34.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 175	26.1%	11 049	7.0%	5 320	3.4%	100 277	63.5%	157 822	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 502	16.3%	4 825	4.5%	4 557	4.2%	80 731	75.0%	107 615	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 266	5.1%	2 385	2.8%	2 147	2.5%	75 595	89.6%	84 393	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 095	5.8%	5 158	3.7%	4 779	3.4%	122 648	87.2%	140 680	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 343	3.3%	10 062	3.2%	9 286	3.0%	284 649	90.6%	314 339	21.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 694	2.7%	1 414	1.1%	910	.7%	128 597	95.5%	134 615	9.4%	-	-	-	-
Total By Income Source	112 940	7.9%	52 925	3.7%	42 519	3.0%	1 225 987	85.5%	1 434 371	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 504	22.0%	967	6.1%	992	6.2%	10 453	65.7%	15 916	1.1%	-	-	-	-
Commercial	34 703	15.5%	11 641	5.2%	7 142	3.2%	170 020	76.1%	223 506	15.6%	-	-	-	-
Households	74 734	6.3%	40 316	3.4%	34 386	2.9%	1 045 514	87.5%	1 194 949	83.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	112 940	7.9%	52 925	3.7%	42 519	3.0%	1 225 987	85.5%	1 434 371	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	64 841	28.3%	-	-	37 657	16.4%	126 490	55.2%	228 988	74.3%
Bulk Water	13 653	30.4%	7 911	17.6%	83	.2%	23 235	51.8%	44 883	14.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 219	9.8%	9 339	28.3%	3 186	9.7%	17 256	52.3%	33 000	10.7%
Auditor-General	88	6.3%	66	4.7%	107	7.7%	1 132	81.3%	1 392	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	81 801	26.5%	17 316	5.6%	41 033	13.3%	168 113	54.5%	308 263	100.0%

Contact Details

Municipal Manager	Mr ET Motsemme	018 487 8009
Financial Manager	Mr M K Kwenamore (acting)	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	321 299	320 859	82 493	25.7%	80 845	25.2%	49 214	15.3%	74 984	23.4%	287 536	89.6%	44 481	91.7%	68.6%
Property rates	31 731	31 731	6 796	21.4%	6 679	21.0%	6 874	21.7%	6 852	21.6%	27 201	85.7%	5 611	78.7%	22.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 730	61 730	11 887	19.3%	11 310	18.3%	9 003	14.6%	12 012	19.5%	44 213	71.6%	10 224	77.8%	17.5%
Service charges - water revenue	53 664	53 664	9 631	17.9%	10 430	19.4%	9 798	18.3%	6 243	11.6%	36 103	67.3%	8 610	115.6%	(27.5%)
Service charges - sanitation revenue	26 124	26 124	6 470	24.8%	6 411	24.5%	6 444	24.7%	6 436	24.6%	25 761	98.6%	6 475	92.9%	(.6%)
Service charges - refuse revenue	11 651	11 651	3 020	25.9%	3 013	25.9%	3 020	25.9%	3 023	25.9%	12 076	103.7%	2 843	90.9%	6.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	567	567	132	23.3%	114	20.1%	128	22.6%	90	15.8%	464	81.8%	113	78.3%	(20.4%)
Interest earned - external investments	600	600	47	7.8%	258	43.0%	68	11.3%	106	17.6%	478	79.7%	45	17.2%	135.5%
Interest earned - outstanding debtors	23 200	23 200	7 731	33.3%	8 197	35.3%	8 700	37.5%	8 962	38.6%	33 590	144.8%	7 259	135.1%	23.5%
Dividends received	-	-	-	-	-	-	-	-	1	-	1	-	1	-	32.0%
Fines	7 478	7 478	0	-	2 963	39.6%	2 137	28.6%	2 268	30.3%	7 368	98.5%	4	61.7%	55 980.5%
Licences and permits	13 820	13 820	2 180	15.8%	2 629	19.0%	2 577	18.6%	2 270	16.4%	9 656	69.9%	3 080	73.7%	(26.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	90 039	89 640	33 957	37.7%	28 597	31.8%	-	-	23 206	25.9%	85 760	95.7%	-	89.2%	(100.0%)
Other own revenue	694	653	642	92.4%	243	35.0%	465	71.2%	3 516	538.7%	4 866	745.5%	215	119.4%	1 532.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	306 776	298 949	29 553	9.6%	90 373	29.5%	61 375	20.5%	75 303	25.2%	256 605	85.8%	37 977	54.5%	98.3%
Employee related costs	67 718	61 208	14 817	21.9%	15 670	23.1%	14 988	24.5%	15 707	25.7%	61 182	100.0%	14 105	86.2%	11.4%
Remuneration of councillors	6 875	6 875	1 619	23.5%	1 575	22.9%	1 609	23.4%	1 964	28.6%	6 767	98.4%	1 608	100.0%	22.1%
Debt impairment	83 034	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 119	27 119	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 407	2 407	-	-	-	-	1 871	77.7%	590	24.5%	2 461	102.2%	-	14.0%	(100.0%)
Bulk purchases	71 092	71 092	7 517	10.6%	20 298	28.6%	13 191	18.6%	20 730	29.2%	61 737	86.8%	14 578	97.5%	42.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 799	10 049	1 136	11.6%	2 102	21.5%	1 871	18.6%	5 862	58.3%	10 971	109.2%	1 332	59.4%	340.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 733	120 200	4 465	11.5%	50 728	131.0%	27 845	23.2%	30 450	25.3%	113 487	94.4%	6 353	21.7%	379.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 523	21 910	52 940		(9 528)		(12 162)		(318)		30 932		6 504		
Transfers recognised - capital	54 850	27 411	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 373	49 321	52 940		(9 528)		(12 162)		(318)		30 932		6 504		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	69 373	49 321	52 940		(9 528)		(12 162)		(318)		30 932		6 504		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 373	49 321	52 940		(9 528)		(12 162)		(318)		30 932		6 504		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 373	49 321	52 940		(9 528)		(12 162)		(318)		30 932		6 504		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	54 850	35 790	17	-	3 674	6.7%	18 868	52.7%	9 127	25.5%	31 686	88.5%	4 706	43.6%	94.0%
National Government	26 659	27 118	17	.1%	1 067	4.0%	18 868	69.6%	9 127	33.7%	29 079	107.2%	4 706	41.1%	94.0%
Provincial Government	191	320	-	-	2 607	1 368.5%	-	-	-	-	2 607	814.8%	-	132.9%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 850	27 438	17	.1%	3 674	13.7%	18 868	68.8%	9 127	33.3%	31 686	115.5%	4 706	44.1%	94.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	8 352	-	-	-	-	-	-	-	-	-	-	-	17.4%	-
Public contributions and donations	28 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 850	35 790	17	-	3 674	6.7%	18 868	52.7%	9 127	25.5%	31 686	88.5%	4 706	43.6%	94.0%
Governance and Administration	384	1 384	17	4.4%	136	35.4%	51	3.7%	432	31.2%	635	45.9%	527	126.6%	(18.1%)
Executive & Council	149	1 149	-	-	-	-	-	-	424	36.9%	424	36.9%	-	-	(100.0%)
Budget & Treasury Office	209	235	17	8.1%	136	65.2%	51	21.6%	8	3.4%	212	90.0%	527	126.6%	(98.5%)
Corporate Services	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	191	320	-	-	7	3.7%	249	77.7%	83	26.0%	339	105.9%	737	45.8%	(88.7%)
Community & Social Services	191	320	-	-	7	3.7%	249	77.7%	83	26.0%	339	105.9%	150	29.6%	(44.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	587	49.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	1 938	74.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	1 938	74.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 275	34 086	-	-	3 531	6.5%	18 568	54.5%	8 612	25.3%	30 711	90.1%	1 503	16.8%	473.0%
Electricity	300	6 807	-	-	157	52.2%	257	3.8%	2 770	40.7%	3 184	46.8%	-	25.0%	(100.0%)
Water	15 975	19 059	-	-	2 562	16.0%	12 137	63.7%	3 817	20.0%	18 516	97.1%	1 503	49.9%	154.0%
Waste Water Management	38 000	8 220	-	-	812	2.1%	6 174	75.1%	2 025	24.6%	9 011	109.6%	-	6.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	293 663	553 746	63 086	21.5%	77 330	26.3%	55 866	10.1%	92 091	16.6%	288 373	52.1%	32 412	105.2%	184.1%
Property rates, penalties and collection charges	32 184	19 991	2 826	8.8%	3 463	10.8%	3 271	16.4%	3 117	15.6%	12 676	63.4%	1 799	61.1%	73.2%
Service charges	93 433	58 016	14 413	15.4%	13 325	14.3%	11 869	20.5%	11 899	20.5%	51 505	88.8%	8 223	73.9%	44.7%
Other revenue	22 557	22 559	40 968	181.6%	60 411	267.8%	40 726	180.5%	77 076	341.7%	219 181	971.6%	22 390	987.2%	244.2%
Government - operating	90 039	360 039	847	.9%	-	-	-	-	-	-	847	.2%	-	-	-
Government - capital	54 850	90 039	3 922	7.2%	-	-	-	-	-	-	3 922	4.4%	-	-	-
Interest	600	3 103	111	18.6%	130	21.7%	-	-	-	-	241	7.8%	-	.9%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(192 114)	(196 625)	(56 790)	29.6%	(71 247)	37.1%	(53 825)	27.4%	(81 519)	41.5%	(263 380)	134.0%	(47 109)	143.0%	73.0%
Suppliers and employees	(189 707)	(194 218)	(55 175)	29.1%	(71 247)	37.6%	(53 825)	27.7%	(81 519)	42.0%	(261 765)	134.8%	(47 109)	145.5%	73.0%
Finance charges	(2 407)	(2 407)	(1 615)	67.1%	-	-	-	-	-	-	(1 615)	67.1%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	101 549	357 121	6 297	6.2%	6 083	6.0%	2 041	.6%	10 572	3.0%	24 993	7.0%	(14 698)	17.2%	(171.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 850)	(54 850)	(5 845)	10.7%	(3 674)	6.7%	(4 810)	8.8%	(10 055)	18.3%	(24 383)	44.5%	(5 202)	39.2%	93.3%
Capital assets	(54 850)	(54 850)	(5 845)	10.7%	(3 674)	6.7%	(4 810)	8.8%	(10 055)	18.3%	(24 383)	44.5%	(5 202)	39.2%	93.3%
Net Cash from/(used) Investing Activities	(54 850)	(54 850)	(5 845)	10.7%	(3 674)	6.7%	(4 810)	8.8%	(10 055)	18.3%	(24 383)	44.5%	(5 202)	24.1%	93.3%
Cash Flow from Financing Activities															
Receipts	2 201	-	5	.2%	25	1.1%	9	-	7	-	46	-	14	-	(48.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 201	-	5	.2%	25	1.1%	9	-	7	-	46	-	14	-	(48.3%)
Payments	(2 022)	(2 022)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 022)	(2 022)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	179	(2 022)	5	2.9%	25	13.8%	9	(.4%)	7	(.3%)	46	(2.3%)	14	(1.2%)	(48.3%)
Net Increase/(Decrease) in cash held	46 878	300 249	457	1.0%	2 434	5.2%	(2 760)	(.9%)	524	.2%	655	.2%	(19 886)	(3.0%)	(102.6%)
Cash/cash equivalents at the year begin:	-	-	-	-	457	-	2 891	-	131	-	-	-	20 275	-	(99.4%)
Cash/cash equivalents at the year end:	46 878	300 249	457	1.0%	2 891	6.2%	131	-	655	.2%	655	.2%	389	2.5%	68.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 160	1.9%	3 636	1.7%	4 950	2.3%	201 318	94.0%	214 064	36.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 483	30.7%	1 051	5.0%	886	4.2%	12 711	60.2%	21 130	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 850	4.2%	1 160	2.7%	1 063	2.4%	39 533	90.7%	43 606	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 352	1.8%	2 018	1.6%	1 966	1.5%	121 137	95.0%	127 474	21.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 111	1.7%	996	1.5%	980	1.5%	63 198	95.3%	66 284	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 066	2.7%	3 011	2.6%	2 979	2.6%	105 694	92.1%	114 750	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	1.9%	21	1.4%	13	.9%	1 402	95.8%	1 463	.2%	-	-	-	-
Total By Income Source	19 050	3.2%	11 893	2.0%	12 836	2.2%	544 993	92.6%	588 772	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	795	9.7%	340	4.2%	183	2.3%	6 836	83.8%	8 154	1.4%	-	-	-	-
Commercial	3 287	13.1%	1 068	4.3%	1 113	4.4%	19 593	78.2%	25 061	4.3%	-	-	-	-
Households	14 969	2.7%	10 485	1.9%	11 539	2.1%	518 563	93.3%	555 557	94.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 050	3.2%	11 893	2.0%	12 836	2.2%	544 993	92.6%	588 772	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 214	11.1%	2 903	14.6%	2 520	12.7%	12 272	61.6%	19 908	18.9%
Bulk Water	3 308	4.2%	5 005	6.4%	4 590	5.9%	65 361	83.5%	78 264	74.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	1 060	100.0%	-	-	-	-	1 060	1.0%
Trade Creditors	4	.6%	321	46.2%	-	-	370	53.3%	695	.7%
Auditor-General	6	2.1%	3	.9%	4	1.3%	290	95.6%	304	.3%
Other	304	6.3%	485	10.0%	44	.9%	4 021	82.8%	4 854	4.6%
Total	5 836	5.6%	9 777	9.3%	7 158	6.8%	82 315	78.3%	105 086	100.0%

Contact Details

Municipal Manager	Mr Ronald Jonas	018 596 2065
Financial Manager	Mr Charl Wenum	018 596 1067

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	182 257	182 257	68 794	37.7%	54 643	30.0%	47 620	26.1%	1 438	.8%	172 495	94.6%	3 790	98.9%	(62.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 400	8 400	2 342	27.9%	2 013	24.0%	2 212	26.3%	1 254	14.9%	7 821	93.1%	3 439	96.5%	(63.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	173 290	173 290	66 448	38.3%	52 511	30.3%	45 307	26.1%	157	.1%	164 424	94.9%	300	99.5%	(47.5%)
Other own revenue	567	567	3	.5%	119	21.0%	101	17.8%	27	4.8%	250	44.1%	51	22.3%	(46.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	324 509	345 468	47 380	14.6%	50 141	15.5%	53 756	15.6%	55 027	15.9%	206 304	59.7%	60 484	55.6%	(9.0%)
Employee related costs	80 324	74 328	14 610	18.2%	16 035	20.0%	15 995	21.5%	16 275	21.9%	62 915	84.6%	14 340	71.5%	13.5%
Remuneration of councillors	8 924	8 924	1 928	21.6%	1 264	14.2%	1 234	13.8%	1 626	18.2%	6 052	67.8%	1 876	73.5%	(13.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 032	3 032	-	-	-	-	1 195	39.4%	354	11.7%	1 549	51.1%	384	65.3%	(7.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 944	2 265	111	5.7%	197	10.2%	416	18.3%	725	32.0%	1 449	64.0%	222	24.2%	227.1%
Contracted services	4 641	4 596	290	6.2%	316	6.8%	596	13.0%	344	7.5%	1 546	33.6%	298	36.6%	15.7%
Transfers and grants	185 597	206 342	23 465	12.6%	21 692	11.7%	26 455	12.8%	28 430	13.8%	100 041	48.5%	35 074	47.0%	(18.9%)
Other expenditure	39 928	45 862	6 977	17.5%	10 636	26.6%	7 866	17.2%	7 273	15.9%	32 753	71.4%	8 290	56.1%	(12.3%)
Loss on disposal of PPE	120	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(142 252)	(163 211)	21 414		4 502		(6 136)		(53 589)		(33 809)		(56 694)		
Transfers recognised - capital	2 801	2 801	2 201	78.6%	-	-	-	-	1 125	40.2%	3 326	118.8%	-	24.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(139 451)	(160 410)	23 615		4 502		(6 136)		(52 464)		(30 483)		(56 694)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(139 451)	(160 410)	23 615		4 502		(6 136)		(52 464)		(30 483)		(56 694)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(139 451)	(160 410)	23 615		4 502		(6 136)		(52 464)		(30 483)		(56 694)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(139 451)	(160 410)	23 615		4 502		(6 136)		(52 464)		(30 483)		(56 694)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	12 127	12 567	1 047	8.6%	618	5.1%	1 268	10.1%	377	3.0%	3 309	26.3%	912	10.7%	(58.7%)
National Government	400	400	-	-	194	48.5%	-	-	-	-	194	48.5%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	11 727	12 167	-	-	-	-	-	-	-	-	-	-	-	.2%	-
Transfers recognised - capital	12 127	12 567	-	-	194	1.6%	-	-	-	-	194	1.5%	-	.1%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	1 047	-	424	-	1 268	-	377	-	3 115	-	912	-	(58.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 127	12 567	1 047	8.6%	618	5.1%	1 268	10.1%	377	3.0%	3 309	26.3%	912	10.7%	(58.7%)
Governance and Administration	2 438	3 373	900	36.9%	290	11.9%	101	3.0%	111	3.3%	1 402	41.6%	127	6.0%	(12.1%)
Executive & Council	1 050	1 410	308	29.3%	207	19.7%	48	3.4%	18	1.3%	581	41.2%	48	4.1%	(62.6%)
Budget & Treasury Office	660	660	56	8.5%	20	3.1%	53	8.0%	21	3.2%	150	22.7%	51	10.8%	(59.5%)
Corporate Services	728	1 303	536	73.7%	62	8.5%	-	-	72	5.6%	671	51.5%	27	6.6%	168.0%
Community and Public Safety	5 028	6 428	25	.5%	214	4.3%	928	14.4%	57	.9%	1 224	19.0%	66	1.0%	(13.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 028	6 428	25	.5%	214	4.3%	928	14.4%	57	.9%	1 224	19.0%	44	.7%	30.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Economic and Environmental Services	4 661	2 766	123	2.6%	113	2.4%	239	8.6%	208	7.5%	684	24.7%	720	18.9%	(71.1%)
Planning and Development	141	251	53	37.9%	-	-	24	9.5%	-	-	77	30.8%	129	13.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	4 520	2 515	70	1.5%	113	2.5%	215	8.6%	208	8.3%	606	24.1%	591	42.9%	(64.8%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	185 058	185 058	70 253	38.0%	53 732	29.0%	47 920	25.9%	1 781	1.0%	173 686	93.9%	3 599	97.7%	(50.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	567	567	3	.5%	122	21.6%	101	17.8%	27	4.8%	253	44.7%	91	27.1%	(70.2%)
Government - operating	173 290	173 290	65 707	37.9%	51 000	29.4%	45 307	26.1%	-	-	162 014	93.5%	-	99.3%	-
Government - capital	2 801	2 801	2 201	78.6%	300	10.7%	300	10.7%	-	-	2 801	100.0%	-	24.0%	-
Interest	8 400	8 400	2 342	27.9%	2 310	27.5%	2 212	26.3%	1 754	20.9%	8 618	102.6%	3 508	97.2%	(50.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(321 477)	(342 316)	(47 374)	14.7%	(51 323)	16.0%	(52 572)	15.4%	(54 330)	15.9%	(205 599)	60.1%	(60 196)	54.9%	(9.7%)
Suppliers and employees	(135 880)	(135 974)	(23 909)	17.6%	(28 469)	21.0%	(26 118)	19.2%	(25 576)	18.8%	(104 072)	76.5%	(25 122)	63.3%	1.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(185 597)	(206 342)	(23 465)	12.6%	(22 853)	12.3%	(26 455)	12.8%	(28 754)	13.9%	(101 526)	49.2%	(35 074)	47.0%	(18.0%)
Net Cash from/(used) Operating Activities	(136 419)	(157 258)	22 879	(16.8%)	2 409	(1.8%)	(4 652)	3.0%	(52 549)	33.4%	(31 913)	20.3%	(56 598)	(8.5%)	(7.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 127)	(12 567)	(1 037)	8.6%	(602)	5.0%	(1 268)	10.1%	(376)	3.0%	(3 283)	26.1%	(912)	10.6%	(58.7%)
Capital assets	(12 127)	(12 567)	(1 037)	8.6%	(602)	5.0%	(1 268)	10.1%	(376)	3.0%	(3 283)	26.1%	(912)	10.6%	(58.7%)
Net Cash from/(used) Investing Activities	(12 127)	(12 567)	(1 037)	8.6%	(602)	5.0%	(1 268)	10.1%	(376)	3.0%	(3 283)	26.1%	(912)	10.6%	(58.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(148 546)	(169 825)	21 842	(14.7%)	1 808	(1.2%)	(5 920)	3.5%	(52 926)	31.2%	(35 195)	20.7%	(57 510)	(5.4%)	(8.0%)
Cash/cash equivalents at the year begin:	165 553	174 083	165 553	100.0%	187 396	113.2%	189 203	108.7%	183 283	105.3%	165 553	95.1%	65 029	-	181.8%
Cash/cash equivalents at the year end:	17 007	4 258	187 396	1 101.9%	189 203	1 112.5%	183 283	4 304.6%	130 358	3 061.6%	130 358	3 061.6%	7 519	11.7%	1 633.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	219	10.4%	-	-	-	-	1 879	89.6%	2 098	100.0%	-	-	-	-
Total By Income Source	219	10.4%	-	-	-	-	1 879	89.6%	2 098	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	219	25.0%	-	-	-	-	658	75.0%	877	41.8%	-	-	-	-
Commercial	-	-	-	-	-	-	1 222	100.0%	1 222	58.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	219	10.4%	-	-	-	-	1 879	89.6%	2 098	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 034	100.0%	-	-	-	-	-	-	1 034	37.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	541	100.0%	-	-	-	-	-	-	541	19.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 218	100.0%	-	-	-	-	-	-	1 218	43.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 793	100.0%	-	-	-	-	-	-	2 793	100.0%

Contact Details

Municipal Manager	Ms M.I Matthews	018 473 8016
Financial Manager	Jerry Mononela	018 473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	28 436 210	29 120 625	7 118 876	25.0%	7 270 631	25.6%	8 151 258	28.0%	6 322 437	21.7%	28 863 201	99.1%	5 938 110	97.7%	6.5%
Property rates	5 942 513	5 964 279	1 503 493	25.3%	1 497 758	25.2%	1 508 358	25.3%	1 461 287	24.5%	5 970 896	100.1%	1 356 259	101.6%	7.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	4 850	62.2%	(100.0%)
Service charges - electricity revenue	10 076 891	10 087 717	2 670 219	26.5%	2 424 753	24.1%	2 377 477	23.6%	2 491 731	24.7%	9 964 180	98.8%	2 388 680	98.7%	4.3%
Service charges - water revenue	2 560 130	2 482 037	473 046	18.5%	628 873	24.6%	802 585	32.3%	625 832	25.2%	2 530 335	101.9%	558 946	93.5%	12.0%
Service charges - sanitation revenue	1 374 589	1 344 607	269 783	19.6%	340 311	24.8%	413 791	30.8%	322 982	24.0%	1 346 867	100.2%	319 991	94.7%	.9%
Service charges - refuse revenue	989 811	970 811	241 568	24.4%	241 201	24.4%	249 520	25.7%	245 281	25.3%	977 570	100.7%	229 728	96.7%	6.8%
Service charges - other	260 843	299 468	70 702	27.1%	87 791	33.7%	79 539	26.6%	78 138	26.1%	316 170	105.6%	37 921	117.3%	106.1%
Rental of facilities and equipment	358 711	358 438	89 753	25.0%	89 335	24.9%	89 947	25.1%	87 585	24.4%	356 620	99.5%	70 760	92.6%	23.8%
Interest earned - external investments	275 762	275 762	119 246	43.2%	135 630	49.2%	136 461	49.5%	128 444	46.6%	519 781	188.5%	133 796	153.9%	(4.0%)
Interest earned - outstanding debtors	208 262	197 086	47 943	23.0%	50 499	24.2%	58 325	29.6%	41 462	21.0%	198 229	100.6%	42 310	107.1%	(2.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	175 648	916 393	50 126	28.5%	59 060	33.6%	823 938	89.9%	348 068	38.0%	1 281 191	139.8%	43 830	87.2%	694.1%
Licences and permits	40 388	40 988	10 946	27.1%	10 620	26.3%	11 412	27.8%	10 129	24.7%	43 106	105.2%	10 683	113.0%	(5.2%)
Agency services	150 439	153 993	37 222	24.7%	46 023	30.6%	38 960	25.3%	45 211	29.4%	167 417	108.7%	40 194	110.5%	12.5%
Transfers recognised - operational	3 498 169	3 518 129	769 161	22.0%	849 499	24.3%	779 816	22.2%	316 610	9.0%	2 715 086	77.2%	542 426	83.6%	(41.6%)
Other own revenue	2 403 556	2 390 416	763 756	31.8%	782 751	32.6%	769 235	32.2%	90 060	3.8%	2 405 801	100.6%	140 687	101.9%	(36.0%)
Gains on disposal of PPE	120 500	120 500	1 913	1.6%	26 528	22.0%	11 893	9.9%	29 618	24.6%	69 952	58.1%	17 048	44.9%	73.7%
Operating Expenditure	28 438 211	29 112 690	6 262 828	22.0%	6 638 334	23.3%	6 169 958	21.2%	6 855 908	23.5%	25 927 027	89.1%	7 086 124	98.0%	(3.2%)
Employee related costs	8 723 325	8 588 968	2 028 623	23.3%	2 349 692	26.9%	2 011 679	23.4%	1 996 092	23.2%	8 386 087	97.6%	1 855 395	99.1%	7.6%
Remuneration of councillors	133 619	133 619	30 166	22.6%	30 652	22.9%	30 230	22.6%	37 363	28.0%	128 412	96.1%	29 687	96.8%	25.9%
Debt impairment	950 533	1 691 334	237 688	25.0%	237 688	25.0%	240 416	14.2%	235 892	13.9%	951 685	56.3%	219 682	100.2%	7.4%
Depreciation and asset impairment	2 154 335	2 014 841	475 636	22.1%	470 659	21.8%	471 473	23.4%	485 284	24.1%	1 903 052	94.5%	462 492	95.3%	4.9%
Finance charges	919 232	912 241	186 601	20.3%	188 218	20.5%	186 490	20.4%	186 552	20.4%	747 861	82.0%	192 684	89.2%	(3.2%)
Bulk purchases	7 050 011	7 086 261	1 771 979	25.1%	1 525 007	21.6%	1 473 711	20.8%	1 519 203	21.4%	6 289 900	88.8%	2 134 357	99.4%	(28.8%)
Other Materials	387 117	353 235	83 358	21.5%	81 384	21.0%	79 873	22.6%	81 905	23.2%	326 519	92.4%	82 028	91.3%	(.2%)
Contracted services	4 205 198	4 025 535	544 608	13.0%	866 538	20.6%	777 423	19.3%	1 173 088	29.1%	3 361 657	83.5%	955 456	90.7%	22.8%
Transfers and grants	125 354	139 809	53 809	42.9%	31 588	25.2%	32 039	22.9%	15 199	10.9%	132 635	94.9%	30 544	92.9%	(50.2%)
Other expenditure	3 789 486	4 166 847	850 360	22.4%	856 907	22.6%	865 749	20.8%	1 124 374	27.0%	3 697 390	88.7%	1 123 206	103.7%	.1%
Loss on disposal of PPE	-	-	-	-	-	-	874	-	955	-	1 829	-	593	-	61.1%
Surplus/(Deficit)	(2 001)	7 934	856 048		632 297		1 981 300		(533 471)		2 936 174		(1 148 014)		
Transfers recognised - capital	2 817 627	3 128 658	310 759	11.0%	707 005	25.1%	230 629	7.4%	300 682	9.6%	1 549 076	49.5%	341 175	50.2%	(11.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	(1 500)	-	(3 443)	-	-	-	(4 943)	-	-	106.4%	-
Surplus/(Deficit) after capital transfers and contributions	2 815 627	3 136 592	1 166 807		1 337 802		2 208 486		(232 788)		4 480 307		(806 839)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 815 627	3 136 592	1 166 807		1 337 802		2 208 486		(232 788)		4 480 307		(806 839)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 815 627	3 136 592	1 166 807		1 337 802		2 208 486		(232 788)		4 480 307		(806 839)		
Share of surplus/ (deficit) of associate	-	(0)	(0)	-	(0)	-	(0)	300.0%	(0)	300.0%	(0)	1 200.0%	(0)	(1 200.0%)	-
Surplus/(Deficit) for the year	2 815 627	3 136 592	1 166 807		1 337 802		2 208 486		(232 788)		4 480 307		(806 839)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	6 211 315	6 128 220	568 959	9.2%	1 218 598	19.6%	734 327	12.0%	2 447 637	39.9%	4 969 521	81.1%	1 857 614	75.0%	31.8%
National Government	2 515 669	2 811 792	264 848	10.5%	583 638	23.2%	201 488	7.2%	1 039 390	37.0%	2 089 364	74.3%	733 328	66.1%	41.7%
Provincial Government	292 065	315 880	45 911	15.7%	123 245	42.2%	29 110	9.2%	80 333	25.4%	278 599	88.2%	91 244	74.5%	(12.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 100	2 274	-	-	153	7.3%	-	-	1 534	67.5%	1 688	74.2%	474	43.1%	223.9%
Transfers recognised - capital	2 809 834	3 129 946	310 759	11.1%	707 037	25.2%	230 598	7.4%	1 121 258	35.8%	2 369 651	75.7%	825 045	67.2%	35.9%
Borrowing	2 350 301	2 277 157	210 166	8.9%	394 310	16.8%	381 059	16.7%	1 009 248	44.3%	1 994 783	87.6%	784 035	84.7%	28.7%
Internally generated funds	978 161	670 395	37 936	3.9%	103 656	10.6%	110 544	16.5%	309 629	46.2%	561 764	83.8%	234 421	78.1%	32.1%
Public contributions and donations	73 019	50 723	10 098	13.8%	13 596	18.6%	12 127	23.9%	7 502	14.8%	43 323	85.4%	14 112	84.4%	(46.8%)
Capital Expenditure Standard Classification	6 211 315	6 128 220	568 959	9.2%	1 218 598	19.6%	734 327	12.0%	2 447 637	39.9%	4 969 521	81.1%	1 857 614	75.0%	31.8%
Governance and Administration	490 232	537 054	40 139	8.2%	63 587	13.0%	87 589	16.3%	287 289	53.5%	478 604	89.1%	138 401	85.1%	107.6%
Executive & Council	11 608	32 951	370	3.2%	2 044	17.6%	8 910	27.0%	16 353	49.6%	27 676	84.0%	886	104.1%	1 745.5%
Budget & Treasury Office	5 183	16 582	1 237	23.9%	2 476	47.8%	4 216	25.4%	3 852	23.2%	11 782	71.1%	2 726	84.7%	41.3%
Corporate Services	473 441	487 521	38 532	8.1%	59 067	12.5%	74 463	15.3%	267 084	54.8%	439 146	90.1%	134 788	85.0%	98.2%
Community and Public Safety	1 249 549	1 496 616	135 915	10.9%	325 554	26.1%	149 417	10.0%	697 947	46.6%	1 308 833	87.5%	283 504	70.5%	146.2%
Community & Social Services	124 951	101 350	11 379	9.1%	19 057	15.3%	16 105	15.9%	32 578	32.1%	79 120	78.1%	25 010	64.7%	30.3%
Sport And Recreation	131 832	170 897	21 903	16.6%	39 751	30.2%	19 669	11.5%	59 250	34.7%	140 572	82.3%	53 937	70.3%	9.9%
Public Safety	110 015	131 811	15 671	14.2%	18 250	16.6%	31 083	23.6%	55 069	41.8%	120 074	91.1%	47 517	84.6%	15.9%
Housing	860 786	1 071 754	85 786	10.0%	244 157	28.4%	77 632	7.2%	543 142	50.7%	950 718	88.7%	144 556	68.6%	275.7%
Health	21 966	20 802	1 177	5.4%	4 338	19.7%	4 928	23.7%	7 907	38.0%	18 349	88.2%	12 485	80.7%	(36.7%)
Economic and Environmental Services	1 728 806	1 814 931	161 221	9.3%	377 854	21.9%	110 144	6.1%	547 280	30.2%	1 196 500	65.9%	480 113	65.2%	14.0%
Planning and Development	106 600	40 612	3 861	3.6%	7 221	6.8%	7 602	18.7%	20 712	51.0%	39 396	97.0%	17 502	77.0%	18.3%
Road Transport	1 603 241	1 763 138	156 587	9.8%	366 923	22.9%	102 377	5.8%	518 604	29.4%	1 144 491	64.9%	442 253	64.7%	17.3%
Environmental Protection	18 965	11 181	773	4.1%	3 710	19.6%	165	1.5%	7 965	71.2%	12 614	112.8%	20 358	69.3%	(60.9%)
Trading Services	2 741 528	2 278 597	231 683	8.5%	451 481	16.5%	387 177	17.0%	914 354	40.1%	1 984 695	87.1%	954 673	82.5%	(4.2%)
Electricity	1 255 722	1 001 862	105 228	8.4%	188 189	15.0%	172 819	17.2%	384 238	38.4%	850 473	84.9%	513 214	83.3%	(25.1%)
Water	513 312	555 304	58 581	11.4%	107 184	20.9%	123 202	22.2%	189 438	34.1%	478 405	86.2%	163 792	83.9%	15.7%
Waste Water Management	556 619	492 930	40 566	7.3%	105 442	18.9%	64 216	13.0%	217 615	44.1%	427 839	86.8%	198 344	74.7%	9.7%
Waste Management	415 875	228 501	27 308	6.6%	50 666	12.2%	26 940	11.8%	123 064	53.9%	227 978	99.8%	79 323	97.3%	55.1%
Other	1 200	1 023	-	-	123	10.2%	-	-	767	74.9%	889	87.0%	923	83.9%	(16.9%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	29 963 719	30 392 913	8 520 071	28.4%	8 199 187	27.4%	9 034 298	29.7%	6 275 359	20.6%	32 028 915	105.4%	5 775 698	106.4%	8.7%
Property rates, penalties and collection charges	5 829 406	5 774 172	1 416 651	24.3%	1 609 883	27.6%	1 544 020	26.7%	1 502 649	26.0%	6 073 202	105.2%	1 349 041	107.0%	11.4%
Service charges	14 691 943	14 113 274	3 636 835	24.8%	3 528 869	24.0%	3 590 852	25.4%	3 698 773	26.2%	14 455 330	102.4%	3 493 249	97.9%	5.9%
Other revenue	2 785 585	2 883 489	1 571 130	56.4%	1 383 660	49.7%	1 366 471	47.4%	761 180	26.4%	5 082 442	176.3%	698 030	176.7%	9.0%
Government - operating	3 498 169	3 518 129	841 098	24.0%	698 987	20.0%	1 447 591	41.1%	85 300	2.4%	3 072 976	87.3%	83 297	90.9%	2.4%
Government - capital	2 882 853	3 179 418	924 727	32.1%	837 860	29.1%	941 961	29.6%	56 279	1.8%	2 760 827	86.8%	36 948	88.7%	52.3%
Interest	275 762	924 430	129 631	47.0%	139 929	50.7%	143 402	15.5%	171 177	18.5%	584 139	63.2%	115 133	158.7%	48.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(24 344 728)	(25 095 002)	(8 040 340)	33.0%	(6 482 154)	26.6%	(6 001 031)	23.9%	(6 946 425)	27.7%	(27 469 950)	109.5%	(7 735 354)	113.4%	(10.2%)
Suppliers and employees	(23 514 982)	(24 265 256)	(7 852 290)	33.4%	(6 310 385)	26.8%	(5 816 304)	24.0%	(6 778 820)	27.9%	(26 757 798)	110.3%	(7 560 664)	113.8%	(10.3%)
Finance charges	(829 746)	(829 746)	(188 050)	22.7%	(171 769)	20.7%	(184 727)	22.3%	(167 606)	20.2%	(712 152)	85.8%	(174 689)	100.2%	(4.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 618 991	5 297 911	479 732	8.5%	1 717 034	30.6%	3 033 267	57.3%	(671 067)	(12.7%)	4 558 965	86.1%	(1 959 656)	69.4%	(65.8%)
Cash Flow from Investing Activities															
Receipts	(344 661)	(1 020 028)	-	-	(229 998)	66.7%	-	-	59 999	(5.9%)	(169 999)	16.7%	-	-	(100.0%)
Proceeds on disposal of PPE	40 167	120 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(4 829)	(110 970)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(379 999)	(1 029 558)	-	-	(229 998)	60.5%	-	-	59 999	(5.8%)	(169 999)	16.5%	-	-	(100.0%)
Payments	(6 133 477)	(6 081 488)	(784 081)	12.8%	(1 129 877)	18.4%	(639 855)	10.5%	(1 215 171)	20.0%	(3 768 984)	62.0%	(1 068 768)	83.0%	13.7%
Capital assets	(6 133 477)	(6 081 488)	(784 081)	12.8%	(1 129 877)	18.4%	(639 855)	10.5%	(1 215 171)	20.0%	(3 768 984)	62.0%	(1 068 768)	83.0%	13.7%
Net Cash from/(used) Investing Activities	(6 478 138)	(7 101 516)	(784 081)	12.1%	(1 359 875)	21.0%	(639 855)	9.0%	(1 155 172)	16.3%	(3 938 983)	55.5%	(1 068 768)	83.0%	8.1%
Cash Flow from Financing Activities															
Receipts	1 533 904	1 534 296	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	1 500 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	33 904	34 296	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(309 853)	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(88 055)	28.4%	(65 744)	21.2%	(307 002)	99.1%	(64 955)	97.6%	1.2%
Repayment of borrowing	(309 853)	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(88 055)	28.4%	(65 744)	21.2%	(307 002)	99.1%	(64 955)	97.6%	1.2%
Net Cash from/(used) Financing Activities	1 224 051	1 224 443	(88 055)	(7.2%)	(65 148)	(5.3%)	(88 055)	(7.2%)	(65 744)	(5.4%)	(307 002)	(25.1%)	(64 955)	97.6%	1.2%
Net Increase/(Decrease) in cash held	364 904	(579 161)	(392 405)	(107.5%)	292 011	80.0%	2 305 356	(398.1%)	(1 891 982)	326.7%	312 980	(54.0%)	(3 093 379)	126.3%	(38.8%)
Cash/cash equivalents at the year begin:	6 603 670	6 242 687	6 209 623	94.0%	5 817 218	88.1%	6 109 229	97.9%	8 414 585	134.8%	6 209 623	99.5%	9 303 001	100.0%	(9.5%)
Cash/cash equivalents at the year end:	6 968 574	5 663 526	5 817 218	83.5%	6 109 229	87.7%	8 414 585	148.6%	6 522 603	115.2%	6 522 603	115.2%	6 209 622	94.0%	5.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	266 685	12.4%	72 569	3.4%	58 318	2.7%	1 759 322	81.6%	2 156 894	35.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	574 383	70.0%	40 067	4.9%	25 579	3.1%	180 690	22.0%	820 720	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	425 492	30.8%	70 879	5.1%	32 045	2.3%	852 065	61.7%	1 380 481	22.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	138 972	13.7%	38 106	3.7%	28 191	2.8%	812 510	79.8%	1 017 777	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	69 251	17.3%	14 829	3.7%	10 957	2.7%	305 445	76.3%	400 483	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	40 873	5.5%	18 055	2.4%	20 632	2.8%	662 074	89.3%	741 635	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(115 992)	25.1%	(37 017)	8.0%	(6 578)	1.4%	(302 856)	65.5%	(462 442)	(7.6%)	-	-	-	-
Total By Income Source	1 399 666	23.1%	217 487	3.6%	169 145	2.8%	4 269 250	70.5%	6 055 547	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	56 723	44.0%	(3 387)	(2.6%)	11 821	9.2%	63 799	49.5%	128 956	2.1%	-	-	-	-
Commercial	694 952	51.5%	63 427	4.7%	33 125	2.5%	558 438	41.4%	1 349 942	22.3%	-	-	-	-
Households	726 428	15.2%	169 165	3.5%	123 307	2.6%	3 774 424	78.7%	4 793 324	79.2%	-	-	-	-
Other	(78 437)	36.2%	(11 718)	5.4%	892	(.4%)	(127 412)	58.8%	(216 675)	(3.6%)	-	-	-	-
Total By Customer Group	1 399 666	23.1%	217 487	3.6%	169 145	2.8%	4 269 250	70.5%	6 055 547	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	412 958	100.0%	30	-	(36)	-	(20)	-	412 931	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	412 958	100.0%	30	-	(36)	-	(20)	-	412 931	100.0%

Contact Details

Municipal Manager	Ms Nawaal Adams	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	227 768	233 320	62 306	27.4%	47 886	21.0%	61 185	26.2%	41 005	17.6%	212 381	91.0%	36 645	95.3%	11.9%
Property rates	31 210	34 071	12 532	40.2%	5 458	17.5%	7 697	22.6%	6 887	20.2%	32 574	95.6%	6 316	101.1%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	80 965	85 086	20 528	25.4%	18 600	23.0%	24 150	28.4%	20 642	24.3%	83 921	98.6%	17 500	99.4%	18.0%
Service charges - water revenue	13 172	14 199	3 098	23.5%	3 715	28.2%	6 863	48.3%	3 992	28.1%	17 667	124.4%	2 997	118.9%	33.2%
Service charges - sanitation revenue	13 090	13 218	3 358	25.7%	2 619	20.0%	3 756	28.4%	3 179	24.0%	12 913	97.7%	2 914	99.2%	9.1%
Service charges - refuse revenue	11 272	13 519	3 413	30.3%	2 567	22.8%	3 858	28.5%	3 210	23.7%	13 049	96.5%	2 282	99.5%	40.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 008	4 110	562	14.0%	1 320	32.9%	897	21.8%	561	13.7%	3 340	81.3%	530	84.9%	5.9%
Interest earned - external investments	190	500	164	86.4%	168	88.2%	184	36.8%	225	45.0%	741	148.2%	79	114.6%	183.2%
Interest earned - outstanding debtors	1 974	1 974	580	29.4%	470	23.8%	705	35.7%	641	32.5%	2 396	121.4%	566	115.3%	13.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 528	2 145	431	28.2%	509	33.3%	559	26.0%	395	18.4%	1 894	88.3%	388	97.4%	1.8%
Licences and permits	1 681	1 682	470	28.0%	451	26.8%	480	28.6%	412	24.5%	1 812	107.8%	505	103.9%	(18.4%)
Agency services	2 000	2 200	856	42.8%	711	35.6%	558	25.3%	292	13.3%	2 417	109.9%	1 812	104.7%	(83.9%)
Transfers recognised - operational	56 870	50 327	15 802	27.8%	10 681	18.8%	10 859	21.6%	-	-	37 342	74.2%	-	81.7%	-
Other own revenue	2 309	2 790	505	21.9%	614	26.6%	349	12.5%	546	19.6%	2 015	72.2%	434	78.7%	25.9%
Gains on disposal of PPE	7 500	7 500	7	.1%	4	-	269	3.6%	22	.3%	301	4.0%	322	49.8%	(93.0%)
Operating Expenditure	226 757	234 313	47 673	21.0%	50 193	22.1%	47 173	20.1%	45 821	19.6%	190 859	81.5%	46 635	85.0%	(1.7%)
Employee related costs	81 980	83 130	17 446	21.3%	21 986	26.8%	18 989	22.8%	19 117	23.0%	77 537	93.3%	17 227	93.3%	11.0%
Remuneration of councillors	5 756	5 756	1 229	21.3%	1 228	21.3%	1 229	21.4%	1 429	24.8%	5 115	88.9%	1 188	87.9%	20.3%
Debt impairment	6 000	12 660	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 072	11 772	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	7 382	7 937	-	-	-	-	1 950	24.6%	1 817	22.9%	3 767	47.5%	1 977	51.6%	(8.1%)
Bulk purchases	69 965	72 665	21 109	30.2%	17 631	25.2%	16 146	22.2%	16 357	22.5%	71 243	98.0%	17 928	99.0%	(8.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	110	110	-	-	-	-	5	4.2%	-	-	5	4.2%	-	-	-
Transfers and grants	937	937	225	24.0%	256	27.3%	220	23.5%	226	24.2%	927	98.9%	776	95.5%	(70.8%)
Other expenditure	41 556	39 347	7 664	18.4%	9 092	21.9%	8 634	21.9%	6 874	17.5%	32 265	82.0%	7 540	93.0%	(8.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 011	(993)	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)		
Transfers recognised - capital	23 853	26 861	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 864	25 869	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 864	25 869	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 864	25 869	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 864	25 869	14 634		(2 307)		14 011		(4 816)		21 522		(9 989)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	27 680	40 649	3 641	13.2%	3 465	12.5%	9 464	23.3%	19 650	48.3%	36 220	89.1%	6 393	62.3%	207.4%
National Government	23 043	25 243	3 516	15.3%	2 738	11.9%	8 541	33.8%	9 210	36.5%	24 005	95.1%	5 895	71.3%	56.2%
Provincial Government	810	1 618	-	-	-	-	75	4.6%	1 346	83.2%	1 421	87.8%	123	8.6%	996.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 853	26 861	3 516	14.7%	2 738	11.5%	8 616	32.1%	10 556	39.3%	25 426	94.7%	6 018	60.2%	75.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	18	-	(100.0%)
Internally generated funds	3 827	13 788	125	3.3%	728	19.0%	848	6.1%	9 094	66.0%	10 795	78.3%	357	99.6%	2 445.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 680	40 649	3 641	13.2%	3 465	12.5%	9 464	23.3%	19 650	48.3%	36 220	89.1%	6 393	62.3%	207.4%
Governance and Administration	571	571	-	-	19	3.3%	207	36.2%	250	43.7%	476	83.3%	95	61.9%	162.1%
Executive & Council	411	411	-	-	-	-	137	33.4%	199	48.3%	336	81.8%	86	76.1%	130.1%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	9	21.9%	(100.0%)
Corporate Services	160	160	-	-	19	11.9%	69	43.2%	51	32.0%	139	87.1%	-	77.2%	(100.0%)
Community and Public Safety	1 351	6 730	773	57.2%	2 087	154.5%	1 330	19.8%	1 465	21.8%	5 654	84.0%	2 136	21.5%	(31.4%)
Community & Social Services	1 130	1 718	4	.4%	27	2.4%	140	8.1%	1 318	76.7%	1 488	86.6%	102	38.4%	1 195.9%
Sport And Recreation	221	5 011	769	347.8%	2 060	932.3%	1 190	23.7%	147	2.9%	4 166	83.1%	2 035	31.3%	(92.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 706	8 576	861	8.9%	25	.3%	3 004	35.0%	3 674	42.8%	7 563	88.2%	2 027	87.5%	81.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 706	8 576	861	8.9%	25	.3%	3 004	35.0%	3 674	42.8%	7 563	88.2%	2 027	87.5%	81.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 052	24 772	2 007	12.5%	1 335	8.3%	4 924	19.9%	14 261	57.6%	22 527	90.9%	2 134	84.6%	568.2%
Electricity	2 072	2 108	581	28.1%	418	20.2%	207	9.8%	314	14.9%	1 521	72.1%	495	84.0%	(36.5%)
Water	2 606	3 167	593	22.8%	192	7.4%	1 312	41.4%	250	7.9%	2 347	74.1%	222	68.9%	12.4%
Waste Water Management	11 294	11 166	833	7.4%	725	6.4%	3 405	30.5%	5 406	48.4%	10 368	92.9%	1 416	86.0%	281.7%
Waste Management	80	8 331	-	-	-	-	-	-	8 291	99.5%	8 291	99.5%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	235 088	236 017	80 155	34.1%	73 420	31.2%	71 984	30.5%	48 867	20.7%	274 426	116.3%	45 989	108.4%	6.3%
Property rates, penalties and collection charges	29 499	34 071	9 834	33.3%	10 078	34.2%	10 277	30.2%	9 750	28.6%	39 940	117.2%	8 108	121.5%	20.2%
Service charges	112 002	110 358	36 355	32.5%	37 259	33.3%	37 995	34.4%	36 045	32.7%	147 654	133.8%	29 976	120.1%	20.2%
Other revenue	12 759	11 926	2 824	22.1%	3 605	28.3%	2 845	23.9%	2 206	18.5%	11 480	96.3%	4 696	88.8%	(53.0%)
Government - operating	56 785	50 327	20 929	36.9%	13 740	24.2%	14 322	28.5%	-	-	48 991	97.3%	-	94.9%	-
Government - capital	23 853	26 861	9 469	39.7%	8 100	34.0%	5 656	21.1%	-	-	23 225	86.5%	2 562	84.4%	(100.0%)
Interest	190	2 474	744	391.8%	637	335.5%	889	35.9%	866	35.0%	3 137	126.8%	646	1 206.6%	34.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 315)	(197 934)	(65 971)	32.1%	(66 511)	32.4%	(45 837)	23.2%	(54 500)	27.5%	(232 818)	117.6%	(50 212)	117.4%	8.5%
Suppliers and employees	(196 996)	(189 061)	(65 228)	33.1%	(66 255)	33.6%	(45 617)	24.1%	(50 506)	26.7%	(227 607)	120.4%	(48 201)	119.5%	4.8%
Finance charges	(7 382)	(7 937)	-	-	-	-	-	-	(3 767)	47.5%	(3 767)	47.5%	(1 977)	66.9%	90.5%
Transfers and grants	(937)	(937)	(742)	79.3%	(256)	27.3%	(220)	23.5%	(226)	24.2%	(1 444)	154.2%	(34)	15.0%	570.9%
Net Cash from/(used) Operating Activities	29 774	38 082	14 184	47.6%	6 909	23.2%	26 147	68.7%	(5 632)	(14.8%)	41 608	109.3%	(4 224)	61.7%	33.4%
Cash Flow from Investing Activities															
Receipts	8 137	7 500	3	-	4	-	-	-	22	.3%	29	.4%	322	50.5%	(93.0%)
Proceeds on disposal of PPE	7 500	7 500	3	-	4	-	-	-	22	.3%	29	.4%	322	49.8%	(93.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 680)	(40 649)	(3 641)	13.2%	(3 465)	12.5%	(9 464)	23.3%	(11 359)	27.9%	(27 929)	68.7%	(6 725)	63.0%	68.9%
Capital assets	(27 680)	(40 649)	(3 641)	13.2%	(3 465)	12.5%	(9 464)	23.3%	(11 359)	27.9%	(27 929)	68.7%	(6 725)	63.0%	68.9%
Net Cash from/(used) Investing Activities	(19 543)	(33 149)	(3 638)	18.6%	(3 462)	17.7%	(9 464)	28.5%	(11 337)	34.2%	(27 901)	84.2%	(6 403)	64.6%	77.0%
Cash Flow from Financing Activities															
Receipts	185	185	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185	185	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 389)	(6 013)	-	-	-	-	(2 985)	49.6%	(3 042)	50.6%	(6 028)	100.2%	-	-	(100.0%)
Repayment of borrowing	(8 389)	(6 013)	-	-	-	-	(2 985)	49.6%	(3 042)	50.6%	(6 028)	100.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(8 204)	(5 828)	-	-	-	-	(2 985)	51.2%	(3 042)	52.2%	(6 028)	103.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	2 026	(895)	10 546	520.5%	3 447	170.1%	13 697	(1 530.7%)	(20 012)	2 236.2%	7 679	(858.1%)	(10 627)	17.7%	88.3%
Cash/cash equivalents at the year begin:	2 954	2 699	2 699	91.4%	13 245	448.3%	16 692	618.5%	30 389	1 126.0%	2 699	100.0%	12 851	32.3%	136.5%
Cash/cash equivalents at the year end:	4 980	1 804	13 245	265.9%	16 692	335.1%	30 389	1 684.6%	10 378	575.3%	10 378	575.3%	2 224	75.3%	366.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	980	11.6%	602	7.1%	478	5.7%	6 387	75.6%	8 447	16.4%	1	-	4 470	52.0%
Trade and Other Receivables from Exchange Transactions - Electricity	4 811	77.1%	1 029	16.5%	221	3.5%	178	2.9%	6 239	12.1%	3 498	56.1%	3 071	49.0%
Receivables from Non-exchange Transactions - Property Rates	2 000	30.6%	575	8.8%	279	4.3%	3 688	56.4%	6 543	12.7%	22	.3%	2 577	39.0%
Receivables from Exchange Transactions - Waste Water Management	1 168	11.5%	611	6.0%	427	4.2%	7 940	78.3%	10 145	19.7%	-	-	4 206	41.0%
Receivables from Exchange Transactions - Waste Management	1 165	13.9%	565	6.7%	377	4.5%	6 274	74.9%	8 382	16.3%	-	-	3 025	36.0%
Receivables from Exchange Transactions - Property Rental Debtors	21	5.6%	11	3.0%	9	2.3%	332	89.1%	372	.7%	-	-	52	14.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	325	2.9%	363	3.2%	301	2.6%	10 370	91.3%	11 358	22.1%	-	-	5 079	44.0%
Total By Income Source	10 470	20.3%	3 756	7.3%	2 091	4.1%	35 168	68.3%	51 486	100.0%	3 521	6.8%	22 479	43.0%
Debtors Age Analysis By Customer Group														
Organs of State	69	36.9%	(6)	(3.3%)	8	4.6%	115	61.8%	186	.4%	-	-	-	-
Commercial	727	54.5%	181	13.6%	45	3.3%	382	28.6%	1 334	2.6%	-	-	-	-
Households	7 847	18.8%	2 679	6.4%	1 590	3.8%	29 584	70.9%	41 701	81.0%	463	1.1%	-	-
Other	1 827	22.1%	902	10.9%	448	5.4%	5 088	61.6%	8 265	16.1%	3 059	37.0%	22 479	272.0%
Total By Customer Group	10 470	20.3%	3 756	7.3%	2 091	4.1%	35 168	68.3%	51 486	100.0%	3 521	6.8%	22 479	43.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 179	99.6%	6	.3%	3	.1%	1	-	2 189	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 179	99.6%	6	.3%	3	.1%	1	-	2 189	100.0%

Contact Details

Municipal Manager	Mr Mark Bolton	027 201 3300
Financial Manager	Mr Mark Bolton	027 201 3326

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	187 425	224 849	54 277	29.0%	57 248	30.5%	54 564	24.3%	45 214	20.1%	211 303	94.0%	32 185	95.7%	40.5%
Property rates	32 354	32 355	9 256	28.6%	6 876	21.3%	6 876	21.3%	7 343	22.7%	30 350	93.8%	7 159	92.6%	2.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	62 524	71 909	17 345	27.7%	19 162	30.6%	12 542	17.4%	16 326	22.7%	65 376	90.9%	16 407	103.4%	(.5%)
Service charges - water revenue	18 378	17 192	3 739	20.3%	5 007	27.2%	6 375	37.1%	5 216	30.3%	20 338	118.3%	3 269	106.3%	59.6%
Service charges - sanitation revenue	6 637	6 701	1 757	26.5%	1 593	24.0%	1 665	24.8%	1 711	25.5%	6 726	100.4%	1 630	110.8%	5.0%
Service charges - refuse revenue	6 552	5 974	1 453	22.2%	1 572	24.0%	1 577	26.4%	1 582	26.5%	6 185	103.5%	1 121	110.9%	41.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 332	3 380	1 309	39.3%	744	22.3%	878	26.0%	437	12.9%	3 368	99.6%	451	80.9%	(2.9%)
Interest earned - external investments	289	217	59	20.5%	49	17.1%	46	21.0%	112	51.6%	266	122.7%	53	75.5%	111.7%
Interest earned - outstanding debtors	2 573	2 943	734	28.5%	737	28.6%	728	24.7%	607	20.6%	2 806	95.3%	890	106.2%	(31.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 326	2 732	242	18.3%	229	17.3%	234	8.6%	210	7.7%	916	33.5%	306	108.7%	(31.5%)
Licences and permits	-	909	-	-	-	-	280	30.8%	(26)	(2.8%)	254	27.9%	-	-	(100.0%)
Agency services	1 966	1 306	557	28.3%	514	26.1%	426	32.6%	507	38.8%	2 003	153.4%	615	106.7%	(17.6%)
Transfers recognised - operational	44 510	71 741	17 401	39.1%	20 248	45.5%	21 817	30.4%	9 830	13.7%	69 296	96.6%	75	85.4%	13 007.1%
Other own revenue	1 384	1 891	405	29.3%	534	38.6%	530	28.0%	1 356	71.7%	2 825	149.4%	211	70.7%	542.3%
Gains on disposal of PPE	5 600	5 600	18	.3%	(18)	(.3%)	592	10.6%	2	-	594	10.6%	-	-	(100.0%)
Operating Expenditure	187 402	230 361	33 997	18.1%	51 114	27.3%	67 478	29.3%	46 875	20.3%	199 464	86.6%	44 687	97.7%	4.9%
Employee related costs	66 683	67 083	15 189	22.8%	18 215	27.3%	15 213	22.7%	15 529	23.1%	64 146	95.6%	14 717	96.8%	5.5%
Remuneration of councillors	4 451	4 487	1 006	22.6%	1 015	22.8%	1 022	22.8%	1 234	27.5%	4 277	95.3%	978	103.2%	26.1%
Debt impairment	8 000	8 000	2 000	25.0%	2 000	25.0%	2 000	25.0%	2 000	25.0%	8 000	100.0%	1 129	100.1%	77.1%
Depreciation and asset impairment	15 248	15 448	3 312	21.7%	3 312	21.7%	3 312	21.4%	3 312	21.4%	13 248	85.8%	4 625	93.8%	(28.4%)
Finance charges	4 320	4 320	1 604	37.1%	1 044	24.2%	2 086	48.3%	1 234	28.6%	5 968	138.2%	721	106.8%	71.2%
Bulk purchases	55 000	57 500	4 648	8.5%	16 018	29.1%	25 736	44.8%	12 634	22.0%	59 037	102.7%	16 292	96.1%	(22.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 700	73 523	6 238	18.5%	9 510	28.2%	18 108	24.6%	10 932	14.9%	44 788	60.9%	6 226	102.2%	75.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839		(12 502)		
Transfers recognised - capital	40 902	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 925	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839		(12 502)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 925	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839		(12 502)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 925	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839		(12 502)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 925	(5 512)	20 280		6 134		(12 914)		(1 661)		11 839		(12 502)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	50 184	52 086	5 628	11.2%	4 437	8.8%	4 998	9.6%	14 489	27.8%	29 552	56.7%	10 761	59.7%	34.6%
National Government	31 272	35 650	5 400	17.3%	4 076	13.0%	3 821	10.7%	12 022	33.7%	25 320	71.0%	7 318	62.8%	64.3%
Provincial Government	9 682	2 194	14	.1%	33	.3%	118	5.4%	616	28.1%	781	35.6%	213	52.7%	188.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 954	37 844	5 414	13.2%	4 108	10.0%	3 939	10.4%	12 638	33.4%	26 100	69.0%	7 531	62.7%	67.8%
Borrowing	7 790	12 156	-	-	220	2.8%	362	3.0%	1 554	12.8%	2 136	17.6%	3 326	36.2%	(53.3%)
Internally generated funds	1 440	2 087	214	14.9%	109	7.6%	697	33.4%	296	14.2%	1 316	63.1%	(97)	103.6%	(405.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 184	52 086	5 628	11.2%	4 437	8.8%	4 998	9.6%	14 489	27.8%	29 552	56.7%	10 761	59.7%	34.6%
Governance and Administration	1 210	1 250	13	1.0%	297	24.6%	50	4.0%	316	25.3%	676	54.1%	(10)	68.8%	(3 310.2%)
Executive & Council	250	250	-	-	-	-	15	6.0%	22	8.9%	37	15.0%	(17)	59.2%	(231.6%)
Budget & Treasury Office	30	30	-	-	2	6.3%	-	-	12	38.8%	14	45.2%	-	60.1%	(100.0%)
Corporate Services	930	970	13	1.3%	295	31.8%	35	3.6%	282	29.1%	625	64.4%	7	76.0%	3 847.1%
Community and Public Safety	15 852	8 754	2 443	15.4%	1 924	12.1%	1 036	11.8%	2 612	29.8%	8 015	91.6%	908	164.9%	187.5%
Community & Social Services	15 852	8 754	2 443	15.4%	845	5.3%	854	9.8%	2 612	29.8%	6 754	77.2%	221	140.8%	1 083.8%
Sport And Recreation	-	-	-	-	1 079	-	181	-	-	-	1 260	-	688	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 476	7 700	2 397	43.8%	1 612	29.4%	791	10.3%	2 151	27.9%	6 951	90.3%	635	60.5%	238.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 476	7 700	2 397	43.8%	1 612	29.4%	791	10.3%	2 151	27.9%	6 951	90.3%	635	60.5%	238.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 166	34 278	775	2.9%	605	2.2%	3 121	9.1%	9 409	27.4%	13 910	40.6%	9 227	52.3%	2.0%
Electricity	6 000	5 365	775	12.9%	378	6.3%	942	17.6%	53	1.0%	2 148	40.0%	3 486	52.6%	(98.5%)
Water	4 000	16 152	-	-	76	1.9%	1 801	11.1%	2 298	14.2%	4 175	25.8%	4 407	49.2%	(47.9%)
Waste Water Management	15 666	12 761	-	-	150	1.0%	378	3.0%	6 973	54.6%	7 502	58.8%	1 334	68.1%	422.9%
Waste Management	1 500	-	-	-	-	-	-	-	86	-	86	-	-	-	(100.0%)
Other	480	104	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	212 260	245 275	59 743	28.1%	62 458	29.4%	68 987	28.1%	44 192	18.0%	235 380	96.0%	31 203	90.8%	41.6%
Property rates, penalties and collection charges	29 765	29 925	7 464	25.1%	7 507	25.2%	6 376	21.3%	5 898	19.7%	27 244	91.0%	6 112	86.9%	(3.5%)
Service charges	87 087	94 133	24 075	27.6%	23 977	27.5%	30 408	32.3%	25 017	26.6%	103 478	109.9%	23 853	112.6%	4.9%
Other revenue	7 392	9 759	1 900	25.7%	1 580	21.4%	2 057	21.1%	3 162	32.4%	8 698	89.1%	902	53.5%	250.4%
Government - operating	44 510	72 040	17 401	39.1%	20 248	45.5%	20 917	29.0%	9 830	13.6%	68 396	94.9%	75	85.4%	13 007.1%
Government - capital	40 902	36 479	8 684	21.2%	8 937	21.9%	9 000	24.7%	-	-	26 621	73.0%	-	74.4%	-
Interest	2 604	2 939	220	8.4%	209	8.0%	229	7.8%	285	9.7%	942	32.1%	259	33.4%	9.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 276)	(202 374)	(58 139)	36.5%	(54 404)	34.2%	(51 083)	25.2%	(44 819)	22.1%	(208 445)	103.0%	(24 673)	103.7%	81.6%
Suppliers and employees	(105 276)	(198 149)	(57 348)	54.5%	(54 326)	51.6%	(50 347)	25.4%	(44 767)	22.6%	(206 788)	104.4%	(24 569)	103.2%	82.2%
Finance charges	(54 000)	(4 225)	(791)	1.5%	(78)	.1%	(736)	17.4%	(52)	1.2%	(1 657)	39.2%	(104)	176.8%	(49.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 984	42 901	1 604	3.0%	8 054	15.2%	17 904	41.7%	(627)	(1.5%)	26 935	62.8%	6 529	64.0%	(109.6%)
Cash Flow from Investing Activities															
Receipts	5 152	6 800	(1 431)	(27.8%)	(1 081)	(21.0%)	(6 848)	(100.7%)	6 400	94.1%	(2 960)	(43.5%)	3 100	(726 941.9%)	106.5%
Proceeds on disposal of PPE	5 152	6 800	96	1.9%	(48)	(.9%)	592	8.7%	-	-	640	9.4%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 528)	-	(1 033)	-	(7 440)	-	6 400	-	(3 600)	-	3 100	(726 941.9%)	106.5%
Payments	(50 183)	(52 086)	(5 628)	11.2%	(4 437)	8.8%	(4 998)	9.6%	(14 043)	27.0%	(29 106)	55.9%	(9 761)	58.1%	43.9%
Capital assets	(50 183)	(52 086)	(5 628)	11.2%	(4 437)	8.8%	(4 998)	9.6%	(14 043)	27.0%	(29 106)	55.9%	(9 761)	58.1%	43.9%
Net Cash from/(used) Investing Activities	(45 031)	(45 286)	(7 059)	15.7%	(5 518)	12.3%	(11 846)	26.2%	(7 643)	16.9%	(32 066)	70.8%	(6 661)	70.1%	14.8%
Cash Flow from Financing Activities															
Receipts	7 790	7 991	-	-	-	-	3 000	37.5%	5 000	62.6%	8 000	100.1%	-	-	(100.0%)
Short term loans	7 790	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	7 790	-	-	-	-	3 000	38.5%	5 000	64.2%	8 000	102.7%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 010)	(4 009)	(1 111)	36.9%	(623)	20.7%	(1 699)	42.4%	(518)	12.9%	(3 951)	98.6%	(564)	114.6%	(8.2%)
Repayment of borrowing	(3 010)	(4 009)	(1 111)	36.9%	(623)	20.7%	(1 699)	42.4%	(518)	12.9%	(3 951)	98.6%	(564)	114.6%	(8.2%)
Net Cash from/(used) Financing Activities	4 780	3 982	(1 111)	(23.2%)	(623)	(13.0%)	1 301	32.7%	4 482	112.6%	4 049	101.7%	(564)	114.6%	(895.2%)
Net Increase/(Decrease) in cash held	12 733	1 597	(6 566)	(51.6%)	1 913	15.0%	7 359	460.8%	(3 788)	(237.2%)	(1 082)	(67.8%)	(695)	9.8%	445.0%
Cash/cash equivalents at the year begin:	5 000	3 322	1 607	32.1%	(4 960)	(99.2%)	(3 046)	(91.7%)	4 313	129.8%	1 607	48.4%	2 302	7.1%	87.4%
Cash/cash equivalents at the year end:	17 733	4 919	(4 960)	(28.0%)	(3 046)	(17.2%)	4 313	87.7%	525	10.7%	525	10.7%	1 607	8.4%	(67.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 989	11.5%	1 212	7.0%	994	5.7%	13 168	75.8%	17 363	26.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 331	32.9%	1 405	10.7%	609	4.6%	6 802	51.7%	13 147	19.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 222	14.6%	1 188	5.4%	833	3.8%	16 778	76.2%	22 021	33.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	737	9.0%	442	5.4%	330	4.0%	6 694	81.6%	8 203	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	619	9.9%	414	6.6%	339	5.4%	4 899	78.1%	6 272	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.9%	0	.9%	0	.8%	44	97.4%	46	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(124)	42.7%	(6)	2.2%	(49)	16.7%	(112)	38.5%	(291)	(.4%)	-	-	-	-
Total By Income Source	10 774	16.1%	4 656	7.0%	3 057	4.6%	48 273	72.3%	66 761	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	522	38.3%	137	10.1%	58	4.3%	645	47.4%	1 362	2.0%	-	-	-	-
Commercial	5 519	19.8%	1 950	7.0%	983	3.5%	19 474	69.7%	27 926	41.8%	-	-	-	-
Households	4 366	12.2%	2 454	6.9%	1 918	5.4%	26 936	75.5%	35 674	53.4%	-	-	-	-
Other	368	20.5%	114	6.3%	99	5.5%	1 218	67.7%	1 799	2.7%	-	-	-	-
Total By Customer Group	10 774	16.1%	4 656	7.0%	3 057	4.6%	48 273	72.3%	66 761	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 488	86.5%	2 113	13.5%	-	-	-	-	15 601	78.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	693	16.3%	3 569	83.7%	-	-	-	-	4 262	21.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 182	71.4%	5 682	28.6%	-	-	-	-	19 864	100.0%

Contact Details

Municipal Manager	Mr Ian Kenned	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8020

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	226 318	232 020	65 782	29.1%	54 724	24.2%	61 075	26.3%	50 166	21.6%	231 747	99.9%	44 849	101.5%	11.9%
Property rates	51 740	48 030	19 707	38.1%	9 787	18.9%	9 809	20.4%	9 827	20.5%	49 130	102.3%	8 949	98.4%	9.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	80 201	81 591	20 753	25.9%	18 387	22.9%	21 141	25.9%	21 895	26.8%	82 176	100.7%	19 779	102.5%	10.7%
Service charges - water revenue	19 986	20 348	4 040	20.2%	5 347	26.8%	7 960	39.1%	6 034	29.7%	23 381	114.9%	4 832	109.2%	24.9%
Service charges - sanitation revenue	8 719	9 323	2 466	28.3%	2 286	26.2%	2 560	27.5%	2 370	25.4%	9 682	103.9%	2 143	105.9%	10.6%
Service charges - refuse revenue	14 619	15 560	3 947	27.0%	3 826	26.2%	4 113	26.4%	3 937	25.3%	15 824	101.7%	3 541	110.6%	11.2%
Service charges - other	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 207	3 309	989	30.8%	1 102	34.4%	869	26.3%	618	18.7%	3 577	108.1%	569	113.9%	8.6%
Interest earned - external investments	1 000	2 000	390	39.0%	964	96.4%	880	44.0%	999	50.0%	3 233	161.6%	446	141.5%	123.9%
Interest earned - outstanding debtors	2 889	2 800	783	27.1%	615	21.3%	1 039	37.1%	760	27.1%	3 197	114.2%	748	108.2%	1.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 005	3 605	216	21.5%	195	19.4%	536	14.9%	402	11.1%	1 349	37.4%	225	116.7%	78.5%
Licences and permits	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-	36.0%	-
Agency services	1 958	1 958	505	25.8%	510	26.1%	514	26.3%	422	21.6%	1 952	99.7%	444	105.4%	(5.0%)
Transfers recognised - operational	37 007	39 017	11 340	30.6%	11 013	29.8%	10 752	27.6%	2 017	5.2%	35 123	90.0%	2 400	95.0%	(15.9%)
Other own revenue	2 538	3 028	646	25.5%	690	27.2%	903	29.8%	885	29.2%	3 123	103.1%	772	79.2%	14.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	231 556	236 869	56 555	24.4%	57 554	24.9%	48 924	20.7%	59 440	25.1%	222 473	93.9%	48 987	95.6%	21.3%
Employee related costs	89 316	89 442	19 934	22.3%	23 882	26.7%	20 431	22.8%	20 902	23.4%	85 149	95.2%	19 512	97.3%	7.1%
Remuneration of councillors	4 714	4 914	1 182	25.1%	1 206	25.6%	1 181	24.0%	1 391	28.3%	4 960	100.9%	1 134	105.2%	22.7%
Debt impairment	1 903	5 103	476	25.0%	476	25.0%	3 143	61.6%	1 276	25.0%	5 370	105.2%	230	100.0%	455.9%
Depreciation and asset impairment	17 460	15 495	4 365	25.0%	4 365	25.0%	2 728	17.6%	3 874	25.0%	15 331	98.9%	4 101	100.0%	(5.6%)
Finance charges	10 189	10 559	997	9.8%	3 827	37.6%	1 768	16.7%	4 345	41.2%	10 938	103.6%	1 377	90.9%	215.4%
Bulk purchases	61 025	62 585	19 507	32.0%	12 896	21.1%	10 183	16.3%	14 027	22.4%	56 613	90.5%	12 902	91.5%	8.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 070	3 170	840	27.4%	415	13.5%	939	29.6%	851	26.8%	3 045	96.0%	506	99.8%	68.1%
Other expenditure	43 879	45 601	9 255	21.1%	10 487	23.9%	8 551	18.8%	12 774	28.0%	41 067	90.1%	9 224	95.8%	38.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 237)	(4 849)	9 227		(2 830)		12 152		(9 275)		9 274		(4 138)		
Transfers recognised - capital	37 606	20 427	-	-	-	-	5 576	27.3%	3 141	15.4%	8 716	42.7%	3 940	75.6%	(20.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 369	15 578	9 227		(2 830)		17 727		(6 134)		17 990		(198)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 369	15 578	9 227		(2 830)		17 727		(6 134)		17 990		(198)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 369	15 578	9 227		(2 830)		17 727		(6 134)		17 990		(198)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 369	15 578	9 227		(2 830)		17 727		(6 134)		17 990		(198)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	49 649	32 044	2 283	4.6%	3 775	7.6%	1 651	5.2%	21 682	67.7%	29 391	91.7%	7 668	82.2%	182.8%
National Government	15 224	19 333	168	1.1%	1 525	10.0%	2 215	11.5%	13 261	68.6%	17 169	88.8%	3 548	78.0%	273.8%
Provincial Government	22 382	829	1 910	8.5%	1 066	4.8%	(2 395)	(289.1%)	379	45.7%	959	115.8%	1 504	75.0%	(74.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	127	-	-	-	-	-	-	-	-	-	-	264	-	(100.0%)
Transfers recognised - capital	37 606	20 289	2 077	5.5%	2 592	6.9%	(181)	(.9%)	13 640	67.2%	18 128	89.3%	5 316	79.0%	156.6%
Borrowing	6 000	5 750	38	.6%	565	9.4%	83	1.4%	5 685	98.9%	6 371	110.8%	421	99.4%	1 250.3%
Internally generated funds	6 043	6 005	168	2.8%	619	10.2%	1 748	29.1%	2 357	39.3%	4 892	81.5%	1 931	101.2%	22.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 649	32 044	2 283	4.6%	3 775	7.6%	1 651	5.2%	21 682	67.7%	29 391	91.7%	7 668	82.2%	182.8%
Governance and Administration	1 972	1 989	5	.3%	151	7.7%	331	16.6%	1 370	68.9%	1 857	93.4%	580	81.6%	136.2%
Executive & Council	103	103	-	-	2	1.6%	8	7.3%	83	80.3%	92	89.1%	18	394.6%	348.3%
Budget & Treasury Office	430	460	4	.9%	15	3.6%	6	1.4%	395	85.8%	420	91.3%	395	85.6%	-
Corporate Services	1 439	1 426	2	.1%	134	9.3%	317	22.3%	892	62.6%	1 345	94.4%	167	76.3%	435.5%
Community and Public Safety	25 584	3 667	1 933	7.6%	1 308	5.1%	(1 805)	(49.2%)	1 679	45.8%	3 115	84.9%	2 156	85.4%	(22.1%)
Community & Social Services	691	927	-	-	164	23.8%	369	39.8%	414	44.6%	947	102.2%	52	94.7%	701.0%
Sport And Recreation	2 554	2 098	24	.9%	241	9.4%	73	3.5%	1 202	57.3%	1 540	73.4%	589	120.8%	104.2%
Public Safety	570	510	-	-	-	-	437	85.7%	59	11.6%	496	97.3%	43	89.2%	37.5%
Housing	21 769	132	1 910	8.8%	902	4.1%	(2 685)	(2 030.8%)	4	2.9%	131	99.2%	1 473	81.6%	(99.7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 715	4 012	94	2.5%	283	7.6%	121	3.0%	3 347	83.4%	3 845	95.9%	502	99.8%	566.4%
Planning and Development	155	10	-	-	-	-	-	-	3	31.9%	3	31.9%	29	102.0%	(88.8%)
Road Transport	3 560	4 002	94	2.6%	283	8.0%	121	3.0%	3 344	83.6%	3 842	96.0%	474	99.8%	605.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 378	22 377	251	1.4%	2 033	11.1%	3 004	13.4%	15 287	68.3%	20 574	91.9%	4 430	79.2%	245.1%
Electricity	4 360	4 401	171	3.9%	1 515	34.7%	975	22.1%	1 714	38.9%	4 374	99.4%	566	133.5%	202.7%
Water	11 562	15 055	6	.1%	345	3.0%	1 991	13.2%	11 221	74.5%	13 563	90.1%	285	13.0%	3 830.3%
Waste Water Management	1 218	2 383	63	5.2%	164	13.5%	38	1.6%	1 847	77.5%	2 111	88.6%	3 574	92.7%	(48.3%)
Waste Management	1 238	538	11	.9%	9	.7%	-	-	506	94.0%	526	97.7%	4	68.1%	12 271.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	264 889	253 759	75 913	28.7%	70 760	26.7%	72 591	28.6%	62 331	24.6%	281 596	111.0%	53 252	115.3%	17.0%
Property rates, penalties and collection charges	51 211	43 453	15 122	29.5%	10 454	20.4%	9 885	22.7%	9 322	21.5%	44 783	103.1%	8 766	90.8%	6.3%
Service charges	122 411	114 874	32 419	26.5%	28 378	23.2%	37 893	33.0%	36 451	31.7%	135 141	117.6%	31 608	104.4%	15.3%
Other revenue	12 765	13 200	9 824	77.0%	9 440	74.0%	8 751	66.3%	9 722	73.7%	37 738	285.9%	8 138	277.5%	19.5%
Government - operating	37 007	39 719	15 793	42.7%	11 928	32.2%	9 883	24.9%	947	2.4%	38 551	97.1%	-	107.7%	(100.0%)
Government - capital	37 606	37 712	2 366	6.3%	10 038	26.7%	5 827	15.5%	4 312	11.4%	22 542	59.8%	4 295	135.8%	.4%
Interest	3 889	4 800	389	10.0%	522	13.4%	353	7.4%	1 577	32.9%	2 841	59.2%	445	154.0%	254.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 915)	(213 960)	(60 363)	29.3%	(63 534)	30.9%	(51 128)	23.9%	(58 804)	27.5%	(233 829)	109.3%	(62 236)	115.6%	(5.5%)
Suppliers and employees	(196 594)	(204 169)	(59 523)	30.3%	(60 224)	30.6%	(50 189)	24.6%	(54 769)	26.8%	(224 705)	110.1%	(61 226)	116.6%	(10.5%)
Finance charges	(6 251)	(6 621)	-	-	(2 896)	46.3%	-	-	(3 184)	48.1%	(6 080)	91.8%	(504)	91.7%	532.1%
Transfers and grants	(3 070)	(3 170)	(840)	27.4%	(415)	13.5%	(939)	29.6%	(851)	26.8%	(3 045)	96.0%	(506)	99.8%	68.1%
Net Cash from/(used) Operating Activities	58 973	39 799	15 551	26.4%	7 226	12.3%	21 464	53.9%	3 527	8.9%	47 767	120.0%	(8 984)	113.6%	(139.3%)
Cash Flow from Investing Activities															
Receipts	-	2 167	-	-	-	-	(20 000)	(922.8%)	-	-	(20 000)	(922.8%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	2 167	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(20 000)	-	-	-	(20 000)	-	-	-	-
Payments	(49 649)	(32 044)	(2 283)	4.6%	(3 775)	7.6%	(2 939)	9.2%	(21 682)	67.7%	(30 679)	95.7%	(7 670)	108.2%	182.7%
Capital assets	(49 649)	(32 044)	(2 283)	4.6%	(3 775)	7.6%	(2 939)	9.2%	(21 682)	67.7%	(30 679)	95.7%	(7 670)	108.2%	182.7%
Net Cash from/(used) Investing Activities	(49 649)	(29 876)	(2 283)	4.6%	(3 775)	7.6%	(22 939)	76.8%	(21 682)	72.6%	(50 679)	169.6%	(7 670)	107.7%	182.7%
Cash Flow from Financing Activities															
Receipts	6 282	5 750	-	-	-	-	-	-	-	-	-	-	8 816	597.6%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 000	5 750	-	-	-	-	-	-	-	-	-	-	8 816	560.9%	(100.0%)
Increase (decrease) in consumer deposits	282	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 860)	(4 926)	-	-	(1 544)	31.8%	-	-	(1 938)	39.3%	(3 482)	70.7%	(7 257)	579.5%	(73.3%)
Repayment of borrowing	(4 860)	(4 926)	-	-	(1 544)	31.8%	-	-	(1 938)	39.3%	(3 482)	70.7%	(7 257)	579.5%	(73.3%)
Net Cash from/(used) Financing Activities	1 422	824	-	-	(1 544)	(108.6%)	-	-	(1 938)	(235.3%)	(3 482)	(422.6%)	1 559	276.5%	(224.3%)
Net Increase/(Decrease) in cash held	10 746	10 746	13 267	123.5%	1 908	17.8%	(1 475)	(13.7%)	(20 093)	(187.0%)	(6 394)	(59.5%)	(15 094)	144.6%	33.1%
Cash/cash equivalents at the year begin:	15 467	17 572	33 716	218.0%	46 983	303.8%	48 891	278.2%	47 416	269.8%	33 716	191.9%	32 348	99.6%	46.6%
Cash/cash equivalents at the year end:	26 213	28 319	46 983	179.2%	48 891	186.5%	47 416	167.4%	27 323	96.5%	27 323	96.5%	17 254	111.6%	58.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 896	20.9%	926	10.2%	529	5.8%	5 742	63.1%	9 093	13.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 655	49.9%	1 491	13.2%	409	3.6%	3 784	33.4%	11 339	16.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 152	23.3%	1 267	9.4%	630	4.6%	8 502	62.7%	13 551	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	862	12.1%	488	6.9%	331	4.6%	5 444	76.4%	7 125	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 448	13.9%	763	7.3%	510	4.9%	7 710	73.9%	10 431	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	42.9%	0	.7%	2	3.7%	22	52.6%	42	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	-	-	412	100.0%	412	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	.1%	984	6.0%	1 007	6.1%	14 378	87.7%	16 392	24.0%	-	-	-	-
Total By Income Source	13 055	19.1%	5 920	8.7%	3 417	5.0%	45 995	67.3%	68 387	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(43)	(3.7%)	238	20.5%	61	5.3%	903	77.9%	1 160	1.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	13 098	19.5%	5 682	8.5%	3 356	5.0%	45 092	67.1%	67 227	98.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 055	19.1%	5 920	8.7%	3 417	5.0%	45 995	67.3%	68 387	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 495	100.0%	-	-	-	-	-	-	6 495	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 495	100.0%	-	-	-	-	-	-	6 495	100.0%

Contact Details

Municipal Manager	Adv H Linde	022 913 6000
Financial Manager	JA van Niekerk	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	741 755	740 128	217 978	29.4%	175 484	23.7%	173 707	23.5%	138 021	18.6%	705 189	95.3%	86 760	96.6%	59.1%
Property rates	154 380	147 674	65 752	42.6%	29 171	18.9%	27 631	18.7%	28 202	19.1%	150 756	102.1%	(1 706)	100.5%	(1 753.1%)
Property rates - penalties and collection charges	5 500	3 500	606	11.0%	762	13.9%	703	20.1%	789	22.5%	2 860	81.7%	1 648	126.0%	(52.1%)
Service charges - electricity revenue	264 375	279 637	67 874	25.7%	76 065	28.8%	42 967	15.4%	49 628	17.7%	236 535	84.6%	52 298	101.3%	(5.1%)
Service charges - water revenue	97 000	100 717	25 329	26.1%	25 363	26.1%	32 721	32.5%	16 202	16.1%	99 615	98.9%	15 116	92.8%	7.2%
Service charges - sanitation revenue	46 465	43 816	13 151	28.3%	(3 461)	(7.4%)	25 355	57.9%	9 904	22.6%	44 949	102.6%	(3 384)	90.5%	(392.7%)
Service charges - refuse revenue	42 552	41 269	10 434	24.5%	9 836	23.1%	10 401	25.2%	10 241	24.8%	40 913	99.1%	4 716	99.8%	117.2%
Service charges - other	-	(9 847)	-	-	(0)	-	0	-	-	-	-	-	(1 106)	-	(100.0%)
Rental of facilities and equipment	11 472	12 550	2 857	24.9%	3 864	33.7%	3 468	27.6%	2 486	19.8%	12 675	101.0%	2 487	108.3%	(.1%)
Interest earned - external investments	20 500	25 300	6 370	31.1%	7 158	34.9%	7 282	28.8%	7 553	29.9%	28 363	112.1%	6 479	118.3%	16.6%
Interest earned - outstanding debtors	2 463	6 678	1 399	56.8%	1 554	63.1%	1 225	18.3%	1 818	27.2%	5 997	89.8%	576	100.5%	215.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 021	3 033	490	16.2%	610	20.2%	540	17.8%	546	18.0%	2 186	72.1%	552	56.6%	(1.2%)
Licences and permits	1 335	1 323	276	20.7%	335	25.1%	299	22.6%	379	28.7%	1 289	97.4%	322	93.9%	17.7%
Agency services	3 056	3 506	862	28.2%	1 039	34.0%	1 000	28.5%	1 110	31.7%	4 011	114.4%	1 015	116.5%	9.3%
Transfers recognised - operational	76 453	69 160	18 370	24.0%	18 650	24.4%	14 672	21.2%	2 713	3.9%	54 405	78.7%	3 593	82.9%	(24.5%)
Other own revenue	13 182	11 814	4 207	31.9%	4 538	34.4%	5 439	46.0%	6 450	54.6%	20 635	174.7%	4 153	87.0%	55.3%
Gains on disposal of PPE	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-
Operating Expenditure	829 581	819 520	135 849	16.4%	202 253	24.4%	170 433	20.8%	188 958	23.1%	697 493	85.1%	165 243	88.9%	14.4%
Employee related costs	238 638	248 437	53 859	22.6%	60 201	25.2%	59 846	24.1%	59 342	23.9%	233 248	93.9%	44 377	93.6%	33.7%
Remuneration of councillors	8 986	8 986	2 064	23.0%	2 046	22.8%	2 041	22.7%	2 491	27.7%	8 642	96.2%	2 064	99.4%	20.7%
Debt impairment	20 447	20 447	3 408	16.7%	2 729	13.3%	8 435	41.3%	10 801	52.8%	25 372	124.1%	6 224	93.7%	73.5%
Depreciation and asset impairment	121 650	121 505	-	-	45 183	37.1%	23 746	19.5%	23 515	19.4%	92 445	76.1%	3 420	64.3%	587.5%
Finance charges	10 284	16 661	2 521	24.5%	5 339	51.9%	4 924	29.6%	2 680	16.1%	15 463	92.8%	5 078	137.0%	(47.2%)
Bulk purchases	247 302	243 802	50 722	20.5%	54 987	22.2%	49 592	20.3%	54 616	22.4%	209 917	86.1%	80 189	102.5%	(31.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 110	2 110	703	33.3%	-	-	703	33.3%	703	33.3%	2 110	100.0%	(6 483)	106.5%	(110.8%)
Other expenditure	180 166	157 272	22 572	12.5%	31 468	17.5%	21 137	13.4%	34 503	21.9%	109 681	69.7%	30 273	77.2%	14.0%
Loss on disposal of PPE	-	300	-	-	300	-	8	2.8%	307	102.1%	616	204.9%	101	-	205.0%
Surplus/(Deficit)	(87 826)	(79 392)	82 129		(26 769)		3 274		(50 937)		7 696		(78 483)		
Transfers recognised - capital	46 020	45 131	-	-	-	-	-	-	-	-	-	-	558	1.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 807)	(34 261)	82 129		(26 769)		3 274		(50 937)		7 696		(77 925)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(41 807)	(34 261)	82 129		(26 769)		3 274		(50 937)		7 696		(77 925)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 807)	(34 261)	82 129		(26 769)		3 274		(50 937)		7 696		(77 925)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 807)	(34 261)	82 129		(26 769)		3 274		(50 937)		7 696		(77 925)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	211 182	236 337	30 636	14.5%	55 511	26.3%	29 109	12.3%	60 061	25.4%	175 317	74.2%	44 514	68.3%	34.9%
National Government	19 990	20 014	846	4.2%	2 840	14.2%	6 210	31.0%	7 381	36.9%	17 276	86.3%	6 291	88.3%	17.3%
Provincial Government	18 030	23 464	1 366	7.6%	6 396	35.5%	4 826	20.6%	7 190	30.6%	19 778	84.3%	6 395	84.6%	12.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	6 845	-	2 413	-	9 259	-	6	-	42 530.0%
Transfers recognised - capital	38 020	43 478	2 212	5.8%	9 235	24.3%	17 881	41.1%	16 984	39.1%	46 313	106.5%	12 692	85.9%	33.8%
Borrowing	13 140	1 145	99	.8%	903	6.9%	(1 816)	(158.6%)	815	71.1%	-	-	62	29.4%	1 217.2%
Internally generated funds	152 022	179 368	26 174	17.2%	42 232	27.8%	12 175	6.8%	37 512	20.9%	118 093	65.8%	28 193	66.5%	33.1%
Public contributions and donations	8 000	12 345	2 151	26.9%	3 141	39.3%	869	7.0%	4 750	38.5%	10 911	88.4%	3 567	32.8%	33.2%
Capital Expenditure Standard Classification	211 182	236 337	30 636	14.5%	55 511	26.3%	29 109	12.3%	60 061	25.4%	175 317	74.2%	44 514	68.3%	34.9%
Governance and Administration	21 483	28 386	12 902	60.1%	6 497	30.2%	1 777	6.3%	2 651	9.3%	23 827	83.9%	4 206	36.2%	(37.0%)
Executive & Council	503	502	344	68.4%	9	1.8%	4	.7%	150	29.9%	507	100.9%	10	24.1%	1 455.4%
Budget & Treasury Office	1 945	1 573	288	14.8%	35	1.8%	245	15.6%	168	10.7%	735	46.7%	65	23.3%	157.3%
Corporate Services	19 035	26 311	12 270	64.5%	6 454	33.9%	1 528	5.8%	2 333	8.9%	22 585	85.8%	4 132	37.0%	(43.5%)
Community and Public Safety	41 150	36 619	3 527	8.6%	7 146	17.4%	3 902	10.7%	8 015	21.9%	22 590	61.7%	4 618	45.5%	73.6%
Community & Social Services	1 651	1 702	29	1.7%	116	7.0%	201	11.8%	328	19.3%	673	39.5%	556	60.3%	(41.1%)
Sport And Recreation	37 097	30 595	2 780	7.5%	5 576	15.0%	3 367	11.0%	7 433	24.3%	19 156	62.6%	1 539	49.9%	382.8%
Public Safety	2 403	4 322	718	29.9%	1 454	60.5%	334	7.7%	254	5.9%	2 761	63.9%	732	85.5%	(65.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	1 790	24.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 788	76 630	9 131	14.5%	23 833	38.0%	9 682	12.6%	15 334	20.0%	57 979	75.7%	12 083	81.2%	26.9%
Planning and Development	2 925	2 383	-	-	1 767	60.4%	(306)	(12.8%)	15	.6%	1 476	62.0%	(161)	47.7%	(109.1%)
Road Transport	59 862	74 247	9 131	15.3%	22 066	36.9%	9 988	13.5%	15 319	20.6%	56 503	76.1%	10 356	81.0%	47.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	1 888	90.4%	(100.0%)
Trading Services	85 761	94 702	5 077	5.9%	18 035	21.0%	13 748	14.5%	34 061	36.0%	70 921	74.9%	23 607	79.5%	44.3%
Electricity	27 067	26 545	297	1.1%	4 313	15.9%	6 132	23.1%	8 067	30.4%	18 810	70.9%	4 036	86.8%	99.9%
Water	26 243	30 229	2 485	9.5%	8 460	32.2%	3 663	12.1%	10 173	33.7%	24 782	82.0%	7 631	83.5%	33.3%
Waste Water Management	24 401	29 206	1 896	7.8%	4 502	18.4%	2 864	9.8%	11 871	40.6%	21 133	72.4%	7 380	79.6%	60.9%
Waste Management	8 050	8 721	399	5.0%	760	9.4%	1 088	12.5%	3 950	45.3%	6 197	71.1%	4 560	63.6%	(13.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	755 664	812 033	228 250	30.2%	217 348	28.8%	210 345	25.9%	167 765	20.7%	823 708	101.4%	170 279	104.0%	(1.5%)
Property rates, penalties and collection charges	152 194	147 851	34 049	22.4%	37 284	24.5%	29 478	19.9%	29 017	19.6%	129 827	87.8%	26 588	100.7%	9.1%
Service charges	440 106	449 245	126 791	28.8%	125 528	28.5%	116 896	26.0%	99 831	22.2%	469 047	104.4%	113 476	104.0%	(12.0%)
Other revenue	29 428	73 747	25 879	87.9%	23 421	79.6%	24 145	32.7%	13 466	18.3%	86 911	117.9%	17 841	122.5%	(24.5%)
Government - operating	76 453	69 161	22 391	29.3%	3 059	4.0%	17 017	24.6%	10 116	14.6%	52 583	76.0%	161	90.9%	6 199.4%
Government - capital	38 020	43 477	15 343	40.4%	20 950	55.1%	14 968	34.4%	4 684	10.8%	55 946	128.7%	5 328	107.4%	(12.1%)
Interest	19 463	28 552	3 796	19.5%	7 106	36.5%	7 841	27.5%	10 650	37.3%	29 394	102.9%	6 885	115.7%	54.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(689 561)	(657 415)	(198 705)	28.8%	(156 517)	22.7%	(160 850)	24.5%	(161 654)	24.6%	(677 726)	103.1%	(170 095)	112.7%	(5.0%)
Suppliers and employees	(677 168)	(650 000)	(198 000)	29.2%	(153 731)	22.7%	(160 135)	24.6%	(158 483)	24.4%	(670 349)	103.1%	(166 986)	113.3%	(5.1%)
Finance charges	(10 284)	(5 306)	(2)	-	(2 786)	27.1%	(12)	.2%	(2 467)	46.5%	(5 268)	99.3%	(3 043)	45.1%	(18.9%)
Transfers and grants	(2 110)	(2 109)	(703)	33.3%	-	-	(703)	33.3%	(703)	33.3%	(2 110)	100.0%	(67)	142.2%	948.0%
Net Cash from/(used) Operating Activities	66 103	154 618	29 544	44.7%	60 831	92.0%	49 495	32.0%	6 111	4.0%	145 982	94.4%	184	67.8%	3 225.7%
Cash Flow from Investing Activities															
Receipts	8 000	-	-	-	-	-	662	-	778	-	1 440	-	5 520	1 463.5%	(85.9%)
Proceeds on disposal of PPE	8 000	-	-	-	-	-	662	-	778	-	1 440	-	-	398.5%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	5 520	(976 053.0%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183 181)	(199 998)	(29 846)	16.3%	(52 834)	28.8%	(24 609)	12.3%	(55 790)	27.9%	(163 080)	81.5%	(33 232)	52.7%	67.9%
Capital assets	(183 181)	(199 998)	(29 846)	16.3%	(52 834)	28.8%	(24 609)	12.3%	(55 790)	27.9%	(163 080)	81.5%	(33 232)	52.7%	67.9%
Net Cash from/(used) Investing Activities	(175 181)	(199 998)	(29 846)	17.0%	(52 834)	30.2%	(23 947)	12.0%	(55 013)	27.5%	(161 640)	80.8%	(27 712)	49.3%	98.5%
Cash Flow from Financing Activities															
Receipts	14 740	1 599	575	3.9%	378	2.6%	356	22.3%	473	29.6%	1 783	111.5%	522	130.8%	(9.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	13 140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 600	1 599	575	36.0%	378	23.7%	356	22.3%	473	29.6%	1 783	111.5%	522	130.8%	(9.4%)
Payments	(12 851)	(11 647)	(13)	.1%	(5 791)	45.1%	(13)	.1%	(5 229)	44.9%	(11 046)	94.8%	(6 069)	98.4%	(13.8%)
Repayment of borrowing	(12 851)	(11 647)	(13)	.1%	(5 791)	45.1%	(13)	.1%	(5 229)	44.9%	(11 046)	94.8%	(6 069)	98.4%	(13.8%)
Net Cash from/(used) Financing Activities	1 889	(10 048)	563	29.8%	(5 412)	(286.5%)	343	(3.4%)	(4 756)	47.3%	(9 262)	92.2%	(5 547)	93.9%	(14.3%)
Net Increase/(Decrease) in cash held	(107 189)	(55 428)	261	(.2%)	2 585	(2.4%)	25 891	(46.7%)	(53 657)	96.8%	(24 921)	45.0%	(33 075)	20.5%	62.2%
Cash/cash equivalents at the year begin:	385 000	420 428	420 428	109.2%	420 689	109.3%	423 274	100.7%	449 164	106.8%	420 428	100.0%	443 212	100.0%	1.3%
Cash/cash equivalents at the year end:	277 811	365 000	420 689	151.4%	423 274	152.4%	449 164	123.1%	395 507	108.4%	395 507	108.4%	410 136	117.2%	(3.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 482	29.1%	874	2.4%	793	2.2%	23 909	66.3%	36 059	23.4%	6 155	17.1%	(5 824)	(16.0%)
Trade and Other Receivables from Exchange Transactions - Electricity	16 157	89.4%	90	.5%	79	.4%	1 742	9.6%	18 068	11.7%	282	1.6%	(193)	(1.0%)
Receivables from Non-exchange Transactions - Property Rates	9 506	28.1%	1 045	3.1%	852	2.5%	22 483	66.3%	33 886	22.0%	690	2.0%	(430)	(1.0%)
Receivables from Exchange Transactions - Waste Water Management	3 615	18.1%	589	3.0%	526	2.6%	15 233	76.3%	19 963	13.0%	2 092	10.5%	(261)	(1.0%)
Receivables from Exchange Transactions - Waste Management	3 954	20.7%	549	2.9%	498	2.6%	14 143	73.9%	19 144	12.4%	2 909	15.2%	(203)	(1.0%)
Receivables from Exchange Transactions - Property Rental Debtors	29	.7%	10	.2%	10	.2%	3 994	98.8%	4 043	2.6%	237	5.9%	-	-
Interest on Arrear Debtor Accounts	176	.8%	50	.2%	65	.3%	21 897	98.7%	22 187	14.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 374)	(495.8%)	273	40.2%	124	18.2%	3 657	537.4%	681	.4%	302	44.4%	-	-
Total By Income Source	40 546	26.3%	3 480	2.3%	2 948	1.9%	107 059	69.5%	154 031	100.0%	12 668	8.2%	(6 910)	(4.0%)
Debtors Age Analysis By Customer Group														
Organs of State	1 690	38.4%	25	.6%	11	.3%	2 674	60.8%	4 400	2.9%	-	-	-	-
Commercial	9 982	36.5%	677	2.5%	549	2.0%	16 111	59.0%	27 320	17.7%	-	-	-	-
Households	28 854	23.7%	2 768	2.3%	2 376	1.9%	88 004	72.1%	122 002	79.2%	-	-	-	-
Other	20	6.4%	10	3.1%	11	3.5%	269	87.0%	309	.2%	12 668	4 095.7%	(6 910)	(2 234.0%)
Total By Customer Group	40 546	26.3%	3 480	2.3%	2 948	1.9%	107 059	69.5%	154 031	100.0%	12 668	8.2%	(6 910)	(4.0%)

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 444	89.5%	98	6.1%	57	3.5%	13	.8%	1 613	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 444	89.5%	98	6.1%	57	3.5%	13	.8%	1 613	100.0%

Contact Details

Municipal Manager	Mr Louis Scheepers	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	436 136	480 874	117 597	27.0%	108 310	24.8%	112 384	23.4%	104 485	21.7%	442 776	92.1%	92 964	92.9%	12.4%
Property rates	75 587	73 860	25 888	34.2%	15 931	21.1%	16 795	22.7%	14 706	19.9%	73 319	99.3%	14 766	102.2%	(.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	188 276	48 716	25.8%	44 802	23.7%	45 949	24.4%	48 487	25.8%	187 954	99.8%	43 031	98.1%	12.7%
Service charges - water revenue	34 803	33 788	6 433	18.5%	9 620	27.6%	12 615	37.3%	9 307	27.5%	37 975	112.4%	7 740	98.6%	20.2%
Service charges - sanitation revenue	26 837	21 177	6 509	24.3%	5 871	21.9%	5 881	27.8%	5 828	27.5%	24 090	113.8%	5 123	102.5%	13.8%
Service charges - refuse revenue	20 210	16 592	5 046	25.0%	4 309	21.3%	4 433	26.7%	4 257	25.7%	18 046	108.8%	4 666	101.7%	(8.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	3 252	664	20.4%	1 279	39.3%	1 006	30.9%	464	14.3%	3 413	105.0%	453	103.6%	2.5%
Interest earned - external investments	9 894	9 894	81	.8%	54	.5%	3 975	40.2%	12 233	123.6%	16 342	165.2%	9 661	119.5%	26.6%
Interest earned - outstanding debtors	1 340	1 340	438	32.7%	464	34.6%	405	30.2%	386	28.8%	1 693	126.4%	466	142.1%	(17.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 041	25 141	1 502	37.2%	2 037	50.4%	1 768	7.0%	1 375	5.5%	6 681	26.6%	1 675	157.2%	(18.0%)
Licences and permits	3 157	3 157	1 041	33.0%	893	28.3%	906	28.7%	834	26.4%	3 673	116.4%	846	116.0%	(1.4%)
Agency services	2 666	2 666	837	31.4%	756	28.4%	780	29.3%	731	27.4%	3 105	116.5%	671	107.3%	9.1%
Transfers recognised - operational	53 427	89 723	17 058	31.9%	14 364	26.9%	11 671	13.0%	-	-	43 093	48.0%	-	46.4%	-
Other own revenue	11 670	11 810	3 365	28.8%	4 650	39.8%	4 087	34.6%	5 044	42.7%	17 146	145.2%	3 838	117.6%	31.4%
Gains on disposal of PPE	200	200	18	9.0%	3 282	1 641.0%	2 113	1 056.6%	834	416.8%	6 247	3 123.5%	29	354.8%	2 798.6%
Operating Expenditure	496 232	546 436	104 670	21.1%	122 692	24.7%	100 457	18.4%	118 736	21.7%	446 555	81.7%	125 202	88.6%	(5.2%)
Employee related costs	141 199	145 293	28 734	20.4%	35 826	25.4%	30 597	21.1%	31 140	21.4%	126 298	86.9%	29 203	91.3%	6.6%
Remuneration of councillors	7 254	8 450	1 914	26.4%	1 941	26.8%	1 941	23.0%	2 377	28.1%	8 174	96.7%	1 866	96.6%	27.4%
Debt impairment	12 113	28 163	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	76 645	76 645	24 935	32.5%	12 468	16.3%	18 702	24.4%	18 702	24.4%	74 806	97.6%	24 505	98.2%	(23.7%)
Finance charges	14 644	14 644	6	-	7 420	50.7%	7	.1%	7 211	49.2%	14 644	100.0%	7 390	100.1%	(2.4%)
Bulk purchases	161 610	161 610	35 987	22.3%	37 219	23.0%	34 731	21.5%	39 608	24.5%	147 546	91.3%	33 780	88.5%	17.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 026	3 698	765	19.0%	947	23.5%	917	24.8%	862	23.3%	3 490	94.4%	837	94.8%	3.0%
Transfers and grants	2 083	2 083	376	18.1%	1 080	51.9%	90	4.3%	450	21.6%	1 997	95.9%	416	94.5%	8.1%
Other expenditure	74 513	103 706	11 952	16.0%	25 790	34.6%	13 472	13.0%	18 385	17.7%	69 600	67.1%	27 203	86.3%	(32.4%)
Loss on disposal of PPE	2 144	2 144	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(60 096)	(65 562)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)		
Transfers recognised - capital	29 166	50 020	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(30 930)	(15 543)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	(15 543)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	(15 543)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(30 930)	(15 543)	12 927		(14 382)		11 927		(14 251)		(3 780)		(32 237)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	81 074	107 496	7 544	9.3%	24 333	30.0%	19 828	18.4%	37 951	35.3%	89 657	83.4%	25 641	78.7%	48.0%
National Government	23 918	23 918	3 910	16.3%	14 634	61.2%	5 061	21.2%	5 943	24.8%	29 548	123.5%	(1 333)	99.2%	(545.9%)
Provincial Government	3 748	24 602	3	.1%	154	4.1%	540	2.2%	8 969	36.5%	9 665	39.3%	14 372	68.4%	(37.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 666	48 520	3 913	14.1%	14 788	53.5%	5 600	11.5%	14 912	30.7%	39 214	80.8%	13 039	83.8%	14.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(2 064)	-	(100.0%)
Internally generated funds	51 908	57 476	3 631	7.0%	9 545	18.4%	14 228	24.8%	21 538	37.5%	48 943	85.2%	13 907	77.0%	54.9%
Public contributions and donations	1 500	1 500	-	-	-	-	-	-	1 500	100.0%	1 500	100.0%	759	25.8%	97.6%
Capital Expenditure Standard Classification	81 074	107 496	7 544	9.3%	24 333	30.0%	19 828	18.4%	37 951	35.3%	89 657	83.4%	25 641	78.7%	48.0%
Governance and Administration	5 192	4 553	30	.6%	710	13.7%	1 030	22.6%	305	6.7%	2 074	45.6%	2 267	77.1%	(86.6%)
Executive & Council	834	834	24	2.8%	144	17.3%	475	56.9%	95	11.4%	738	88.4%	805	93.1%	(88.2%)
Budget & Treasury Office	1 030	1 730	3	.3%	553	53.6%	117	6.8%	44	2.5%	717	41.4%	339	48.5%	(87.1%)
Corporate Services	3 328	1 988	3	.1%	13	.4%	439	22.1%	166	8.3%	620	31.2%	1 123	101.6%	(85.2%)
Community and Public Safety	7 064	31 388	130	1.8%	2 190	31.0%	693	2.2%	11 639	37.1%	14 653	46.7%	6 909	32.4%	68.5%
Community & Social Services	3 808	170	21	.6%	192	5.0%	402	236.7%	55	32.4%	670	394.2%	223	91.2%	(75.3%)
Sport And Recreation	1 632	1 581	100	6.1%	596	36.5%	205	13.0%	740	46.8%	1 641	103.8%	698	82.0%	6.0%
Public Safety	728	801	9	1.3%	625	85.9%	86	10.7%	23	2.8%	743	92.7%	116	84.2%	(80.5%)
Housing	896	28 836	-	-	778	86.8%	-	-	10 822	37.5%	11 599	40.2%	5 872	27.9%	84.3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 249	11 771	482	4.3%	497	4.4%	7 707	65.5%	1 879	16.0%	10 565	89.8%	9 896	188.4%	(81.0%)
Planning and Development	114	114	234	204.7%	34	29.4%	16	14.3%	64	55.5%	348	303.9%	94	89.4%	(32.1%)
Road Transport	11 135	11 656	248	2.2%	463	4.2%	7 691	66.0%	1 816	15.6%	10 217	87.7%	9 802	189.7%	(81.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 568	59 784	6 902	12.0%	20 937	36.4%	10 397	17.4%	24 128	40.4%	62 364	104.3%	6 570	82.8%	267.3%
Electricity	10 180	12 024	1 532	15.1%	2 987	29.3%	6 500	54.1%	6 543	54.4%	17 562	146.1%	1 313	97.9%	398.5%
Water	2 939	3 450	0	-	1 775	60.4%	957	27.7%	501	14.5%	3 233	93.7%	96	104.0%	422.0%
Waste Water Management	42 593	42 281	5 020	11.8%	14 540	34.1%	2 901	6.9%	17 084	40.4%	39 545	93.5%	2 883	71.2%	492.6%
Waste Management	1 856	2 030	349	18.8%	1 635	88.1%	39	1.9%	-	-	2 024	99.7%	2 278	126.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	470 902	507 300	202 145	42.9%	214 507	45.6%	186 464	36.8%	285 197	56.2%	888 312	175.1%	373 499	194.8%	(23.6%)
Property rates, penalties and collection charges	71 682	72 377	19 110	26.7%	19 743	27.5%	16 225	22.4%	15 446	21.3%	70 523	97.4%	15 126	103.7%	2.1%
Service charges	256 906	254 617	58 944	22.9%	66 023	25.7%	66 234	26.0%	63 182	24.8%	254 383	99.9%	58 830	98.3%	7.4%
Other revenue	24 617	24 860	86 724	352.3%	94 650	384.5%	64 675	260.2%	192 653	775.0%	438 701	1 764.7%	287 248	1 947.6%	(32.9%)
Government - operating	53 427	89 620	33 787	63.2%	25 038	46.9%	27 936	31.2%	1 699	1.9%	88 459	98.7%	2 716	119.5%	(37.5%)
Government - capital	53 105	54 619	3 500	6.6%	9 000	16.9%	7 418	13.6%	-	-	19 918	36.5%	-	39.8%	-
Interest	11 165	11 207	81	.7%	54	.5%	3 975	35.5%	12 218	109.0%	16 328	145.7%	9 579	106.9%	27.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(394 778)	(431 610)	(402 514)	102.0%	(202 749)	51.4%	(161 033)	37.3%	(136 961)	31.7%	(903 257)	209.3%	(137 563)	205.2%	(.4%)
Suppliers and employees	(378 051)	(414 882)	(402 299)	106.4%	(194 569)	51.5%	(160 944)	38.8%	(129 466)	31.2%	(887 278)	213.9%	(129 914)	210.2%	(.3%)
Finance charges	(14 644)	(14 644)	(6)	-	(7 420)	50.7%	(7)	.1%	(7 211)	49.2%	(14 644)	100.0%	(7 392)	100.1%	(2.4%)
Transfers and grants	(2 083)	(2 083)	(209)	10.0%	(761)	36.5%	(81)	3.9%	(284)	13.6%	(1 334)	64.0%	(258)	64.5%	10.0%
Net Cash from/(used) Operating Activities	76 124	75 691	(200 369)	(263.2%)	11 757	15.4%	25 431	33.6%	148 236	195.8%	(14 944)	(19.7%)	235 936	133.5%	(37.2%)
Cash Flow from Investing Activities															
Receipts	1 723	221	18	1.0%	3 282	190.4%	2 113	956.8%	665	301.1%	6 078	2 752.1%	29	14.2%	2 212.4%
Proceeds on disposal of PPE	1 700	200	18	1.1%	3 282	193.1%	2 113	1 056.6%	665	332.5%	6 078	3 039.2%	29	14.3%	2 212.4%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	23	21	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 074)	(107 496)	(7 311)	9.0%	(23 365)	28.8%	(19 402)	18.0%	(38 252)	35.6%	(88 330)	82.2%	(23 511)	78.7%	62.7%
Capital assets	(81 074)	(107 496)	(7 311)	9.0%	(23 365)	28.8%	(19 402)	18.0%	(38 252)	35.6%	(88 330)	82.2%	(23 511)	78.7%	62.7%
Net Cash from/(used) Investing Activities	(79 350)	(107 275)	(7 293)	9.2%	(20 083)	25.3%	(17 289)	16.1%	(37 587)	35.0%	(82 252)	76.7%	(23 482)	82.4%	60.1%
Cash Flow from Financing Activities															
Receipts	505	478	273	54.1%	510	101.0%	297	62.2%	302	63.2%	1 382	289.3%	524	484.4%	(42.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	505	478	273	54.1%	510	101.0%	297	62.2%	302	63.2%	1 382	289.3%	524	484.4%	(42.4%)
Payments	(3 752)	(3 766)	(19)	.5%	(1 752)	46.7%	(30)	.8%	(1 955)	51.9%	(3 755)	99.7%	(1 792)	99.5%	9.1%
Repayment of borrowing	(3 752)	(3 766)	(19)	.5%	(1 752)	46.7%	(30)	.8%	(1 955)	51.9%	(3 755)	99.7%	(1 792)	99.5%	9.1%
Net Cash from/(used) Financing Activities	(3 247)	(3 288)	254	(7.8%)	(1 242)	38.2%	267	(8.1%)	(1 653)	50.3%	(2 373)	72.2%	(1 268)	75.3%	30.4%
Net Increase/(Decrease) in cash held	(6 474)	(34 872)	(207 407)	3 203.8%	(9 568)	147.8%	8 409	(24.1%)	108 997	(312.6%)	(99 569)	285.5%	211 186	(50.1%)	(48.4%)
Cash/cash equivalents at the year begin:	184 454	222 995	222 980	120.9%	15 573	8.4%	6 005	2.7%	14 414	6.5%	222 980	100.0%	11 790	100.0%	22.3%
Cash/cash equivalents at the year end:	177 980	188 123	15 573	8.7%	6 005	3.4%	14 414	7.7%	123 410	65.6%	123 410	65.6%	222 976	120.9%	(44.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 898	48.3%	944	15.7%	274	4.6%	1 891	31.5%	6 007	14.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 918	80.0%	2 639	15.2%	74	.4%	775	4.5%	17 406	41.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 376	50.5%	891	10.3%	138	1.6%	3 253	37.6%	8 657	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 979	45.4%	576	13.2%	155	3.6%	1 652	37.9%	4 362	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 542	41.3%	461	12.3%	122	3.3%	1 608	43.1%	3 733	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	51.2%	16	39.8%	1	2.1%	3	6.9%	40	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 016	51.4%	116	5.8%	75	3.8%	771	39.0%	1 978	4.7%	-	-	-	-
Total By Income Source	25 750	61.0%	5 642	13.4%	838	2.0%	9 953	23.6%	42 182	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	742	79.1%	71	7.6%	9	1.0%	116	12.3%	938	2.2%	-	-	-	-
Commercial	11 754	84.6%	1 724	12.4%	65	.5%	352	2.5%	13 895	32.9%	-	-	-	-
Households	12 414	48.6%	3 607	14.1%	710	2.8%	8 805	34.5%	25 536	60.5%	-	-	-	-
Other	840	46.3%	239	13.2%	54	3.0%	680	37.5%	1 813	4.3%	-	-	-	-
Total By Customer Group	25 750	61.0%	5 642	13.4%	838	2.0%	9 953	23.6%	42 182	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 085	99.1%	205	.7%	39	.1%	23	.1%	30 352	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	30 085	99.1%	205	.7%	39	.1%	23	.1%	30 352	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Kenny Cooper	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	282 274	314 037	81 894	29.0%	81 271	28.8%	76 696	24.4%	102 510	32.6%	342 371	109.0%	55 114	101.2%	86.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	104 279	97 379	18 375	17.6%	23 212	22.3%	24 602	25.3%	30 950	31.8%	97 139	99.8%	17 669	86.5%	75.2%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	39	-	(100.0%)
Rental of facilities and equipment	3 044	3 044	1 281	42.1%	1 712	56.2%	52	1.7%	-	-	3 044	100.0%	2 787	105.7%	(100.0%)
Interest earned - external investments	8 250	8 250	75	.9%	680	8.2%	2 448	29.7%	9 306	112.8%	12 509	151.6%	6 352	119.6%	46.5%
Interest earned - outstanding debtors	53	53	8	14.1%	8	15.4%	10	18.3%	10	18.9%	36	66.7%	8	-	29.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	59	59	-	-	-	-	-	-	-	-	-	-	55	62.2%	(100.0%)
Agency services	75 094	104 424	30 013	40.0%	29 361	39.1%	25 027	24.0%	44 757	42.9%	129 158	123.7%	32 050	126.1%	39.6%
Transfers recognised - operational	81 632	80 647	30 657	37.6%	25 388	31.1%	20 737	25.7%	6 606	8.2%	83 388	103.4%	-	93.9%	(100.0%)
Other own revenue	9 863	20 180	1 486	15.1%	911	9.2%	3 820	18.9%	10 880	53.9%	17 097	84.7%	(3 845)	85.8%	(383.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	284 673	312 856	57 107	20.1%	84 027	29.5%	75 714	24.2%	73 774	23.6%	290 622	92.9%	55 622	91.4%	32.6%
Employee related costs	85 387	125 909	19 665	23.0%	42 381	49.6%	32 861	26.1%	34 034	27.0%	128 941	102.4%	18 608	95.3%	82.9%
Remuneration of councillors	4 358	6 521	947	21.7%	1 238	28.4%	1 050	16.1%	3 092	47.4%	6 327	97.0%	1 076	90.1%	187.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 584	16 584	3 278	19.8%	2 172	13.1%	4 311	26.0%	3 021	18.2%	12 781	77.1%	2 027	45.1%	49.0%
Finance charges	11 847	11 847	259	2.2%	3 929	33.2%	1 460	12.3%	4 722	39.9%	10 370	87.5%	5 508	91.9%	(14.3%)
Bulk purchases	9 800	9 800	1 608	16.4%	2 235	22.8%	4 216	43.0%	2 482	25.3%	10 541	107.6%	2 718	86.2%	(8.7%)
Other Materials	71 959	59 055	2 828	3.9%	13 920	19.3%	22 253	37.7%	17 125	29.0%	56 127	95.0%	4 410	92.8%	288.3%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	84 738	83 140	28 523	33.7%	18 150	21.4%	9 563	11.5%	9 300	11.2%	65 536	78.8%	21 274	95.4%	(56.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 399)	1 181	24 787		(2 755)		982		28 736		51 749		(508)		
Transfers recognised - capital	33 500	3 257	-	-	3 596	10.7%	3 160	97.0%	(3 685)	(113.1%)	3 072	94.3%	7 707	92.6%	(147.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 101	4 438	24 787		841		4 142		25 051		54 821		7 200		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 101	4 438	24 787		841		4 142		25 051		54 821		7 200		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 101	4 438	24 787		841		4 142		25 051		54 821		7 200		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 101	4 438	24 787		841		4 142		25 051		54 821		7 200		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	47 993	16 164	719	1.5%	2 355	4.9%	9 511	58.8%	3 740	23.1%	16 325	101.0%	6 376	102.8%	(41.3%)
National Government	30 000	3 257	-	-	-	-	3 257	100.0%	727	22.3%	3 983	122.3%	5 778	103.0%	(87.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 500	-	-	-	-	-	3 500	-	-	-	3 500	-	-	-	-
Transfers recognised - capital	33 500	3 257	-	-	-	-	6 757	207.5%	727	22.3%	7 483	229.8%	5 778	103.0%	(87.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 493	12 907	719	5.0%	2 355	16.2%	2 754	21.3%	3 013	23.3%	8 842	68.5%	598	109.7%	403.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 993	16 164	719	1.5%	2 355	4.9%	9 511	58.8%	3 740	23.1%	16 325	101.0%	6 376	102.8%	(41.3%)
Governance and Administration	117	1 651	-	-	9	7.5%	1 012	61.3%	543	32.9%	1 564	94.7%	315	97.4%	72.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2	2	-	-	-	-	477	23 833.4%	504	25 208.8%	981	49 042.2%	264	125.6%	91.1%
Corporate Services	115	1 649	-	-	9	7.6%	535	32.4%	39	2.4%	583	35.4%	51	80.9%	(23.3%)
Community and Public Safety	2 658	3 038	85	3.2%	1 714	64.5%	1 076	35.4%	151	5.0%	3 025	99.6%	34	84.6%	342.1%
Community & Social Services	100	100	81	81.2%	17	16.8%	(1)	(1.0%)	-	-	97	97.0%	4	100.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 508	2 888	2	.1%	1 671	66.6%	1 026	35.5%	181	6.3%	2 879	99.7%	29	83.1%	523.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	50	50	1	2.6%	26	51.7%	52	103.2%	(30)	(60.0%)	49	97.5%	1	-	(2 239.4%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 218	11 475	635	1.4%	632	1.4%	7 423	64.7%	3 046	26.5%	11 736	102.3%	6 027	103.6%	(49.5%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	45 218	11 475	635	1.4%	632	1.4%	7 423	64.7%	3 046	26.5%	11 736	102.3%	6 027	103.6%	(49.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	315 774	317 293	110 306	34.9%	195 906	62.0%	227 323	71.6%	120 923	38.1%	654 458	206.3%	96 672	175.4%	25.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	104 281	97 379	18 375	17.6%	23 212	22.3%	24 602	25.3%	30 885	31.7%	97 074	99.7%	17 708	85.9%	74.4%
Other revenue	96 308	127 708	61 191	63.5%	143 022	148.5%	176 366	138.1%	77 850	61.0%	458 429	359.0%	72 605	352.2%	7.2%
Government - operating	81 632	80 647	30 657	37.6%	25 388	31.1%	20 737	25.7%	6 556	8.1%	83 338	103.3%	-	93.7%	(100.0%)
Government - capital	33 500	3 257	-	-	3 596	10.7%	3 160	97.0%	(3 685)	(113.1%)	3 072	94.3%	-	-	(100.0%)
Interest	53	8 303	82	155.6%	688	1 298.8%	2 458	29.6%	9 316	112.2%	12 545	151.1%	6 360	-	46.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(268 089)	(296 272)	(104 849)	39.1%	(194 187)	72.4%	(212 145)	71.6%	(115 022)	38.8%	(626 204)	211.4%	(105 571)	194.7%	9.0%
Suppliers and employees	(256 242)	(284 425)	(104 590)	40.8%	(190 258)	74.2%	(210 685)	74.1%	(110 300)	38.8%	(615 834)	216.5%	(100 063)	200.6%	10.2%
Finance charges	(11 847)	(11 847)	(259)	2.2%	(3 929)	33.2%	(1 460)	12.3%	(4 722)	39.9%	(10 370)	87.5%	(5 508)	91.9%	(14.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 685	21 021	5 456	11.4%	1 719	3.6%	15 178	72.2%	5 901	28.1%	28 255	134.4%	(8 899)	46.5%	(166.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	9 257	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	9 257	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 993)	(16 164)	(719)	1.5%	(2 355)	4.9%	(9 511)	58.8%	(3 740)	23.1%	(16 325)	101.0%	(6 376)	102.8%	(41.3%)
Capital assets	(47 993)	(16 164)	(719)	1.5%	(2 355)	4.9%	(9 511)	58.8%	(3 740)	23.1%	(16 325)	101.0%	(6 376)	102.8%	(41.3%)
Net Cash from/(used) Investing Activities	(47 993)	(16 164)	(719)	1.5%	(2 355)	4.9%	(9 511)	58.8%	(3 740)	23.1%	(16 325)	101.0%	2 881	46.0%	(229.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 944)	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(1 453)	11.2%	(5 171)	39.9%	(12 945)	100.0%	(4 771)	133.9%	8.4%
Repayment of borrowing	(12 944)	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(1 453)	11.2%	(5 171)	39.9%	(12 945)	100.0%	(4 771)	133.9%	8.4%
Net Cash from/(used) Financing Activities	(12 944)	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(1 453)	11.2%	(5 171)	39.9%	(12 945)	100.0%	(4 771)	133.9%	8.4%
Net Increase/(Decrease) in cash held	(13 252)	(8 087)	3 336	(25.2%)	(5 556)	41.9%	4 214	(52.1%)	(3 010)	37.2%	(1 015)	12.5%	(10 788)	(28.5%)	(72.1%)
Cash/cash equivalents at the year begin:	182 097	182 097	169 038	92.8%	172 374	94.7%	166 819	91.6%	171 033	93.9%	169 038	92.8%	167 114	100.0%	2.3%
Cash/cash equivalents at the year end:	168 845	174 010	172 374	102.1%	166 819	98.8%	171 033	98.3%	168 024	96.6%	168 024	96.6%	156 326	92.2%	7.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 458	97.6%	180	1.9%	36	.4%	13	.1%	9 687	98.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44	86.4%	3	5.0%	1	1.9%	3	6.7%	51	.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	80	71.7%	23	20.5%	8	7.3%	1	.5%	111	1.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5	69.5%	1	9.8%	0	3.9%	1	16.8%	7	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	80.9%	1	12.2%	0	4.5%	0	2.4%	5	-	-	-	-	-
Total By Income Source	9 590	97.3%	207	2.1%	45	.5%	19	.2%	9 861	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 143	100.0%	-	-	-	-	-	-	8 143	82.6%	-	-	-	-
Commercial	437	93.6%	30	6.4%	-	-	-	-	467	4.7%	-	-	-	-
Households	1 010	80.8%	177	14.1%	45	3.6%	19	1.5%	1 251	12.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 590	97.3%	207	2.1%	45	.5%	19	.2%	9 861	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 668	100.0%	-	-	-	-	-	-	35 668	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	35 668	100.0%	-	-	-	-	-	-	35 668	100.0%

Contact Details

Municipal Manager	Mr H F Prins	022 433 8401
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	401 861	421 195	132 630	33.0%	79 448	19.8%	94 957	22.5%	93 053	22.1%	400 088	95.0%	103 053	93.6%	(9.7%)
Property rates	49 753	49 753	51 248	103.0%	(1 093)	(2.2%)	(347)	(.7%)	(1 370)	(2.8%)	48 438	97.4%	(39)	101.4%	3 408.6%
Property rates - penalties and collection charges	819	819	303	37.0%	372	45.5%	340	41.5%	337	41.1%	1 352	165.0%	318	154.0%	5.8%
Service charges - electricity revenue	183 430	183 430	43 810	23.9%	33 628	18.3%	43 563	23.7%	49 301	26.9%	170 303	92.8%	43 554	92.3%	13.2%
Service charges - water revenue	32 450	32 450	6 036	18.6%	7 225	22.3%	10 327	31.8%	8 858	27.3%	32 445	100.0%	8 262	96.1%	7.2%
Service charges - sanitation revenue	15 260	15 260	5 832	38.2%	4 377	28.7%	4 551	29.8%	4 302	28.2%	19 061	124.9%	4 052	112.5%	6.2%
Service charges - refuse revenue	17 550	17 550	4 834	27.5%	4 407	25.1%	4 749	27.1%	4 865	27.7%	18 854	107.4%	4 370	103.0%	11.3%
Service charges - other	460	460	14	3.0%	14	2.9%	1 054	229.3%	121	26.3%	1 202	261.5%	17	165.8%	618.9%
Rental of facilities and equipment	7 267	7 267	1 855	25.5%	2 218	30.5%	2 923	40.2%	1 455	20.0%	8 451	116.3%	1 323	94.5%	9.9%
Interest earned - external investments	2 199	2 199	663	30.1%	593	27.0%	1 204	54.8%	1 845	83.9%	4 305	195.7%	1 036	115.4%	78.1%
Interest earned - outstanding debtors	4 651	4 651	1 659	35.7%	1 840	39.6%	2 004	43.1%	2 083	44.8%	7 585	163.1%	1 658	111.2%	25.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 437	8 437	294	5.4%	612	11.3%	574	6.8%	598	7.1%	2 079	24.6%	233	18.3%	157.1%
Licences and permits	274	274	69	25.0%	36	13.3%	25	9.3%	26	9.5%	157	57.1%	26	65.5%	1.7%
Agency services	3 218	3 218	802	24.9%	1 047	32.5%	1 087	33.8%	945	29.4%	3 881	120.6%	825	111.9%	14.5%
Transfers recognised - operational	72 271	88 529	14 299	19.8%	22 842	31.6%	21 701	24.5%	15 865	17.9%	74 708	84.4%	36 287	88.3%	(56.3%)
Other own revenue	4 318	4 394	914	21.2%	1 330	30.8%	1 201	27.3%	3 816	86.9%	7 261	165.3%	1 131	79.7%	237.4%
Gains on disposal of PPE	2 502	2 502	-	-	-	-	-	-	6	.3%	6	.3%	-	-	(100.0%)
Operating Expenditure	396 567	413 757	77 021	19.4%	81 873	20.6%	87 574	21.2%	99 397	24.0%	345 865	83.6%	111 904	87.3%	(11.2%)
Employee related costs	121 034	118 029	27 855	23.0%	32 130	26.5%	23 128	19.6%	32 058	27.2%	115 171	97.6%	26 723	96.5%	20.0%
Remuneration of councillors	8 364	8 364	1 931	23.1%	1 903	22.8%	1 854	22.2%	2 377	28.4%	8 065	96.4%	1 935	104.8%	22.8%
Debt impairment	15 000	18 000	2 856	19.0%	(5 120)	(34.1%)	5 745	31.9%	6 564	36.5%	10 045	55.8%	4 234	96.2%	55.0%
Depreciation and asset impairment	17 000	16 996	-	-	-	-	-	-	(2)	-	(2)	-	3 503	64.7%	(100.1%)
Finance charges	13 085	13 070	3 156	24.1%	1 845	14.1%	2 942	22.5%	1 835	14.0%	9 779	74.8%	1 578	70.3%	16.3%
Bulk purchases	147 150	147 150	29 840	20.3%	25 024	17.0%	31 047	21.1%	36 469	24.8%	122 380	83.2%	32 354	82.0%	12.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	11 683	11 798	1 450	12.4%	2 714	23.2%	3 874	32.8%	3 392	28.7%	11 429	96.9%	2 587	88.6%	31.1%
Transfers and grants	855	792	261	30.5%	183	21.4%	199	25.1%	279	35.2%	922	116.3%	239	100.7%	16.9%
Other expenditure	62 397	79 558	9 672	15.5%	23 194	37.2%	18 785	23.6%	16 426	20.6%	68 076	85.6%	38 752	88.4%	(57.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 295	7 438	55 609		(2 425)		7 383		(6 344)		54 224		(8 851)		
Transfers recognised - capital	45 796	52 760	2 701	5.9%	10 169	22.2%	9 959	18.9%	28 149	53.4%	50 978	96.6%	27 484	76.0%	2.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 091	60 198	58 310		7 744		17 342		21 806		105 201		18 633		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 091	60 198	58 310		7 744		17 342		21 806		105 201		18 633		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 091	60 198	58 310		7 744		17 342		21 806		105 201		18 633		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 091	60 198	58 310		7 744		17 342		21 806		105 201		18 633		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	62 922	67 232	2 938	4.7%	10 724	17.0%	11 999	17.8%	38 296	57.0%	63 957	95.1%	34 145	105.1%	12.2%
National Government	20 037	20 172	2 122	10.6%	3 894	19.4%	2 534	12.6%	11 596	57.5%	20 146	99.9%	15 306	115.5%	(24.2%)
Provincial Government	25 524	32 353	638	2.5%	5 231	20.5%	8 130	25.1%	17 855	55.2%	31 853	98.5%	13 595	93.0%	31.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	235	235	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 796	52 760	2 760	6.0%	9 125	19.9%	10 664	20.2%	29 451	55.8%	51 999	98.6%	28 900	107.4%	1.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 125	14 237	178	1.0%	534	3.1%	1 961	13.8%	8 637	60.7%	11 312	79.5%	5 245	97.0%	64.7%
Public contributions and donations	-	235	-	-	1 065	-	(627)	(266.9%)	207	88.4%	646	275.0%	-	-	(100.0%)
Capital Expenditure Standard Classification	62 922	67 232	2 938	4.7%	10 724	17.0%	11 999	17.8%	38 296	57.0%	63 957	95.1%	34 145	105.1%	12.2%
Governance and Administration	1 600	1 648	26	1.6%	75	4.7%	135	8.2%	428	26.0%	665	40.4%	341	69.6%	25.8%
Executive & Council	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	133	-	-	-	-	118	88.3%	1	.5%	118	88.9%	87	-	(99.2%)
Corporate Services	1 500	1 515	26	1.8%	75	5.0%	18	1.2%	428	28.2%	547	36.1%	254	88.5%	68.5%
Community and Public Safety	8 489	9 068	817	9.6%	2 560	30.2%	1 037	11.4%	3 922	43.3%	8 336	91.9%	8 841	93.8%	(55.6%)
Community & Social Services	5 689	6 235	786	13.8%	2 485	43.7%	935	15.0%	1 693	27.2%	5 899	94.6%	5 280	74.3%	(67.9%)
Sport And Recreation	2 800	2 822	32	1.1%	75	2.7%	96	3.4%	2 197	77.9%	2 400	85.0%	3 467	106.3%	(36.6%)
Public Safety	-	10	-	-	-	-	6	58.2%	31	314.4%	37	372.5%	71	98.1%	(55.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	23	89.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 029	13 004	-	-	9	.1%	428	3.3%	9 313	71.6%	9 750	75.0%	6 648	104.8%	40.1%
Planning and Development	82	58	-	-	-	-	-	-	47	81.1%	47	81.1%	-	96.1%	(100.0%)
Road Transport	5 713	12 712	-	-	1	-	350	2.8%	9 258	72.8%	9 609	75.6%	6 531	105.4%	41.8%
Environmental Protection	235	235	-	-	7	3.2%	78	33.4%	8	3.4%	94	39.9%	117	80.9%	(93.2%)
Trading Services	46 804	43 512	2 094	4.5%	8 080	17.3%	10 398	23.9%	24 633	56.6%	45 206	103.9%	18 316	115.1%	34.5%
Electricity	5 100	5 250	123	2.4%	116	2.3%	436	8.3%	2 898	55.2%	3 573	68.1%	315	98.8%	818.7%
Water	18 397	17 506	375	2.0%	2 283	12.4%	1 843	10.5%	11 299	64.5%	15 800	90.3%	5 625	101.8%	100.9%
Waste Water Management	17 999	20 756	1 596	8.9%	5 681	31.6%	8 120	39.1%	10 436	50.3%	25 833	124.5%	12 329	150.3%	(15.4%)
Waste Management	5 308	-	-	-	-	-	-	-	-	-	-	-	46	42.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	432 422	453 453	139 706	32.3%	128 468	29.7%	120 423	26.6%	100 023	22.1%	488 619	107.8%	111 714	103.6%	(10.5%)
Property rates, penalties and collection charges	47 714	47 699	22 238	46.6%	11 917	25.0%	8 271	17.3%	8 835	18.5%	51 261	107.5%	6 732	96.8%	31.2%
Service charges	238 746	240 250	63 788	26.7%	57 921	24.3%	59 740	24.9%	71 604	29.8%	253 054	105.3%	66 719	109.5%	7.3%
Other revenue	21 278	17 364	8 457	39.7%	12 213	57.4%	11 930	68.7%	10 345	59.6%	42 946	247.3%	7 578	139.8%	36.5%
Government - operating	72 271	88 529	33 274	46.0%	20 823	28.8%	17 441	19.7%	125	.1%	71 663	80.9%	-	67.8%	(100.0%)
Government - capital	45 562	52 760	10 518	23.1%	24 574	53.9%	21 423	40.6%	6 843	13.0%	63 358	120.1%	29 079	133.6%	(76.5%)
Interest	6 850	6 850	1 430	20.9%	1 019	14.9%	1 618	23.6%	2 271	33.1%	6 338	92.5%	1 607	53.2%	41.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(357 483)	(375 978)	(101 683)	28.4%	(104 892)	29.3%	(104 993)	27.9%	(115 224)	30.6%	(426 792)	113.5%	(116 698)	96.1%	(1.3%)
Suppliers and employees	(352 347)	(370 919)	(99 646)	28.3%	(104 259)	29.6%	(103 199)	27.8%	(114 710)	30.9%	(421 815)	113.7%	(116 172)	96.0%	(1.3%)
Finance charges	(4 282)	(4 267)	(1 738)	40.6%	(426)	10.0%	(1 523)	35.7%	(92)	2.2%	(3 779)	88.6%	(136)	91.4%	(32.1%)
Transfers and grants	(855)	(792)	(299)	35.0%	(207)	24.2%	(271)	34.2%	(421)	53.2%	(1 199)	151.2%	(391)	141.7%	7.8%
Net Cash from/(used) Operating Activities	74 938	77 475	38 023	50.7%	23 575	31.5%	15 430	19.9%	(15 201)	(19.6%)	61 827	79.8%	(4 984)	137.1%	205.0%
Cash Flow from Investing Activities															
Receipts	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 921)	(72 177)	(4 724)	7.5%	(4 724)	7.5%	(3 671)	5.1%	(11 915)	16.5%	(25 033)	34.7%	(26 996)	90.8%	(55.9%)
Capital assets	(62 921)	(72 177)	(4 724)	7.5%	(4 724)	7.5%	(3 671)	5.1%	(11 915)	16.5%	(25 033)	34.7%	(26 996)	90.8%	(55.9%)
Net Cash from/(used) Investing Activities	(62 921)	(72 177)	(4 724)	7.5%	(4 724)	7.5%	(3 671)	5.1%	(11 915)	16.5%	(25 033)	34.7%	(26 996)	166.5%	(55.9%)
Cash Flow from Financing Activities															
Receipts	-	0	229	-	172	-	106	5 316 450.0%	107	5 331 950.0%	614	30 686 300.0%	77	-	38.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	229	-	172	-	106	5 316 450.0%	107	5 331 950.0%	614	30 686 300.0%	77	-	38.0%
Payments	(8 050)	(7 441)	(3 227)	40.1%	(660)	8.2%	(3 462)	46.5%	(738)	9.9%	(8 087)	108.7%	(961)	102.5%	(23.2%)
Repayment of borrowing	(8 050)	(7 441)	(3 227)	40.1%	(660)	8.2%	(3 462)	46.5%	(738)	9.9%	(8 087)	108.7%	(961)	102.5%	(23.2%)
Net Cash from/(used) Financing Activities	(8 050)	(7 441)	(2 998)	37.2%	(488)	6.1%	(3 356)	45.1%	(631)	8.5%	(7 473)	100.4%	(884)	99.1%	(28.6%)
Net Increase/(Decrease) in cash held	3 967	(2 143)	30 301	763.8%	18 363	462.9%	8 403	(392.1%)	(27 747)	1 294.7%	29 320	(1 368.1%)	(32 864)	17.5%	(15.6%)
Cash/cash equivalents at the year begin:	43 466	33 063	33 063	76.1%	63 364	145.8%	81 727	247.2%	90 130	272.6%	33 063	100.0%	65 927	100.0%	36.7%
Cash/cash equivalents at the year end:	47 433	30 920	63 364	133.6%	81 727	172.3%	90 130	291.5%	62 383	201.8%	62 383	201.8%	33 063	76.1%	88.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 415	9.2%	1 012	2.1%	1 049	2.2%	41 714	86.6%	48 190	29.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 405	70.9%	673	3.3%	532	2.6%	4 703	23.2%	20 313	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 985	12.2%	195	1.2%	81	.5%	14 065	86.1%	16 326	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 079	9.0%	430	1.9%	627	2.7%	19 837	86.3%	22 973	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 437	8.7%	483	1.7%	454	1.6%	24 551	87.9%	27 925	16.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	4.2%	24	1.3%	22	1.2%	1 697	93.3%	1 819	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	110	.4%	50	.2%	69	.2%	28 643	99.2%	28 871	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 223)	273.0%	68	(8.3%)	21	(2.5%)	1 321	(162.2%)	(814)	(.5%)	-	-	-	-
Total By Income Source	23 285	14.1%	2 934	1.8%	2 854	1.7%	136 530	82.4%	165 603	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 047	22.1%	513	10.8%	435	9.2%	2 747	57.9%	4 742	2.9%	-	-	-	-
Commercial	12 932	54.4%	361	1.5%	470	2.0%	10 026	42.1%	23 788	14.4%	-	-	-	-
Households	8 466	6.5%	1 897	1.5%	1 810	1.4%	118 249	90.7%	130 422	78.8%	-	-	-	-
Other	840	12.6%	163	2.5%	140	2.1%	5 508	82.8%	6 651	4.0%	-	-	-	-
Total By Customer Group	23 285	14.1%	2 934	1.8%	2 854	1.7%	136 530	82.4%	165 603	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 874	99.7%	37	.3%	1	-	-	-	14 912	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 874	99.7%	37	.3%	1	-	-	-	14 912	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1854
Financial Manager	Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 511 798	1 567 203	621 366	41.1%	258 533	17.1%	287 478	18.3%	292 348	18.7%	1 459 725	93.1%	290 756	102.8%	.5%
Property rates	200 747	199 379	202 189	100.7%	(1 973)	(1.0%)	(2 016)	(1.0%)	612	.3%	198 811	99.7%	71	100.8%	762.4%
Property rates - penalties and collection charges	1 267	1 267	385	30.4%	499	39.4%	392	30.9%	377	29.8%	1 653	130.5%	386	131.7%	(2.4%)
Service charges - electricity revenue	805 557	802 176	211 324	26.2%	184 843	22.9%	190 449	23.7%	195 810	24.4%	782 426	97.5%	175 741	96.8%	11.4%
Service charges - water revenue	134 515	137 597	24 681	18.3%	33 727	25.1%	47 125	34.2%	40 861	29.7%	146 394	106.4%	32 494	101.2%	25.7%
Service charges - sanitation revenue	55 078	69 810	61 639	111.9%	(1 057)	(1.9%)	824	1.2%	113	.2%	61 519	88.1%	(1 876)	104.5%	(106.0%)
Service charges - refuse revenue	69 419	90 827	80 770	116.4%	(3 656)	(5.3%)	(8 095)	(8.9%)	544	.6%	69 563	76.6%	(2 865)	101.5%	(119.0%)
Service charges - other	32	30	8	23.6%	8	23.6%	8	25.0%	8	25.0%	30	100.1%	7	96.7%	12.5%
Rental of facilities and equipment	21 825	21 824	5 464	25.0%	5 685	26.0%	6 478	29.7%	5 860	26.8%	23 487	107.6%	5 051	101.6%	16.0%
Interest earned - external investments	9 000	10 805	3 366	37.4%	3 129	34.8%	4 174	38.6%	1 270	11.8%	11 938	110.5%	2 233	154.7%	(43.1%)
Interest earned - outstanding debtors	9 780	9 780	3 442	35.2%	3 182	32.5%	3 385	34.6%	3 689	37.7%	13 697	140.1%	3 255	137.7%	13.3%
Dividends received	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 301	61 322	1 520	28.7%	706	13.3%	906	1.5%	1 124	1.8%	4 256	6.9%	1 233	107.2%	(8.8%)
Licences and permits	12 740	12 741	2 632	20.7%	3 648	28.6%	3 522	27.6%	4 056	31.8%	13 858	108.8%	3 413	111.9%	18.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 876	124 124	15 987	9.9%	21 866	13.5%	33 672	27.1%	30 764	24.8%	102 290	82.4%	65 658	126.7%	(53.1%)
Other own revenue	24 411	25 257	7 961	32.6%	7 926	32.5%	6 655	26.4%	7 261	28.7%	29 803	118.0%	5 955	128.0%	21.9%
Gains on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 559 514	1 744 183	290 817	18.6%	325 400	20.9%	338 830	19.4%	424 551	24.3%	1 379 599	79.1%	355 270	89.2%	19.5%
Employee related costs	434 516	419 001	88 587	20.4%	116 395	26.8%	91 567	21.9%	102 071	24.4%	398 621	95.1%	76 440	87.3%	33.5%
Remuneration of councillors	20 453	20 453	4 721	23.1%	4 736	23.2%	4 743	23.2%	5 776	28.2%	19 975	97.7%	4 708	98.1%	22.7%
Debt impairment	34 810	86 658	8 729	25.1%	8 740	25.1%	8 741	10.1%	8 742	10.1%	34 952	40.3%	6 631	83.0%	31.8%
Depreciation and asset impairment	162 568	174 109	26	-	(267)	(.2%)	-	-	-	-	(241)	(.1%)	37 513	97.1%	(100.0%)
Finance charges	56 833	65 820	15 255	26.8%	15 255	26.8%	15 255	23.2%	15 255	23.2%	61 020	92.7%	14 192	91.1%	7.5%
Bulk purchases	537 714	537 714	122 245	22.7%	109 059	20.3%	113 794	21.2%	128 405	23.9%	473 503	88.1%	121 498	88.4%	5.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	15 277	21 494	2 630	17.2%	4 351	28.5%	3 962	18.4%	8 849	41.2%	19 791	92.1%	5 117	96.3%	72.9%
Transfers and grants	595	595	-	-	-	-	-	-	567	95.3%	567	95.3%	448	80.6%	26.7%
Other expenditure	296 748	413 339	48 624	16.4%	67 131	22.6%	100 768	24.4%	154 887	37.5%	371 410	89.9%	88 724	88.3%	74.6%
Loss on disposal of PPE	-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(47 716)	(176 980)	330 549		(66 867)		(51 352)		(132 203)		80 127		(64 513)		
Transfers recognised - capital	54 671	76 457	-	-	17 192	31.4%	16 299	21.3%	28 619	37.4%	62 110	81.2%	2 697	2.7%	961.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 956	(100 523)	330 549		(49 675)		(35 053)		(103 584)		142 236		(61 816)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 956	(100 523)	330 549		(49 675)		(35 053)		(103 584)		142 236		(61 816)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 956	(100 523)	330 549		(49 675)		(35 053)		(103 584)		142 236		(61 816)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 956	(100 523)	330 549		(49 675)		(35 053)		(103 584)		142 236		(61 816)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	284 821	348 689	21 973	7.7%	49 476	17.4%	36 690	10.5%	214 363	61.5%	322 502	92.5%	81 708	98.9%	162.4%
National Government	54 821	51 795	7 159	13.1%	10 046	18.3%	16 368	31.6%	49 600	95.8%	83 173	160.6%	36 898	96.2%	34.4%
Provincial Government	-	16 035	-	-	-	-	-	-	13 035	81.3%	13 035	81.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 821	67 830	7 159	13.1%	10 046	18.3%	16 368	24.1%	62 635	92.3%	96 208	141.8%	36 898	96.2%	69.8%
Borrowing	205 000	253 072	9 298	4.5%	31 169	15.2%	16 152	6.4%	133 400	52.7%	190 018	75.1%	38 233	101.8%	248.9%
Internally generated funds	25 000	27 787	5 516	22.1%	8 261	33.0%	4 170	15.0%	18 328	66.0%	36 275	130.5%	6 577	89.6%	178.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	284 821	348 689	21 973	7.7%	49 476	17.4%	36 690	10.5%	214 363	61.5%	322 502	92.5%	81 708	98.9%	162.4%
Governance and Administration	27 160	40 161	7 058	26.0%	6 820	25.1%	3 269	8.1%	22 930	57.1%	40 076	99.8%	16 548	88.4%	38.6%
Executive & Council	14 718	1 791	38	.3%	39	.3%	-	-	99	5.6%	177	9.9%	(570)	(50.9%)	(117.4%)
Budget & Treasury Office	-	287	158	-	23	-	155	54.1%	574	200.2%	910	317.3%	453	43.7%	26.9%
Corporate Services	12 442	38 083	6 861	55.1%	6 758	54.3%	3 114	8.2%	22 256	58.4%	38 989	102.4%	16 666	91.6%	33.5%
Community and Public Safety	26 728	43 137	1 481	5.5%	3 674	13.7%	1 682	3.9%	15 373	35.6%	22 210	51.5%	6 015	98.3%	155.6%
Community & Social Services	2 048	3 696	92	4.5%	382	18.7%	234	6.3%	1 656	44.8%	2 364	64.0%	509	102.8%	225.1%
Sport And Recreation	20 455	27 971	1 090	5.3%	2 432	11.9%	654	2.3%	10 021	35.8%	14 198	50.8%	6 493	97.2%	54.3%
Public Safety	25	2 548	-	-	74	297.6%	2	.1%	135	5.3%	212	8.3%	12	88.1%	1 026.4%
Housing	4 200	8 922	299	7.1%	784	18.7%	792	8.9%	3 560	39.9%	5 436	60.9%	(999)	105.2%	(456.3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 511	66 976	4 736	8.9%	17 411	32.5%	8 688	13.0%	58 106	86.8%	88 941	132.8%	11 664	112.2%	398.2%
Planning and Development	500	2 909	553	110.5%	1 507	301.3%	22	.8%	2 758	94.8%	4 840	166.4%	1 690	103.2%	63.2%
Road Transport	53 011	64 067	4 183	7.9%	15 905	30.0%	8 665	13.5%	55 348	86.4%	84 101	131.3%	9 974	112.8%	454.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	177 423	198 416	8 698	4.9%	21 571	12.2%	23 050	11.6%	117 955	59.4%	171 275	86.3%	47 480	98.5%	148.4%
Electricity	25 750	34 392	2 498	9.7%	3 416	13.3%	2 700	7.9%	17 517	50.9%	26 132	76.0%	11 514	88.0%	52.1%
Water	57 152	58 388	4 990	8.7%	10 351	18.1%	11 162	19.1%	52 768	90.4%	79 270	135.8%	18 848	100.0%	180.0%
Waste Water Management	77 620	93 419	1 122	1.4%	6 594	8.5%	9 097	9.7%	42 108	45.1%	58 920	63.1%	16 733	100.9%	151.6%
Waste Management	16 900	12 217	89	.5%	1 211	7.2%	92	.7%	5 562	45.5%	6 953	56.9%	384	96.1%	1 347.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 511 008	1 577 569	335 959	22.2%	424 452	28.1%	406 359	25.8%	404 124	25.6%	1 570 895	99.6%	316 360	100.3%	27.7%
Property rates, penalties and collection charges	191 977	190 677	28 024	14.6%	74 544	38.8%	28 308	14.8%	60 980	32.0%	191 856	100.6%	36 209	114.2%	68.4%
Service charges	1 019 427	1 045 418	238 157	23.4%	268 535	26.3%	273 495	26.2%	285 492	27.3%	1 065 679	101.9%	229 174	99.8%	24.6%
Other revenue	64 277	121 144	15 290	23.8%	18 006	28.0%	17 578	14.5%	18 173	15.0%	69 046	57.0%	15 675	108.2%	15.9%
Government - operating	161 876	123 974	44 876	27.7%	33 297	20.6%	41 568	33.5%	34 522	27.8%	154 262	124.4%	12 761	93.9%	170.5%
Government - capital	54 671	75 757	2 806	5.1%	23 759	43.5%	37 852	50.0%	-	-	64 417	85.0%	17 053	77.6%	(100.0%)
Interest	18 780	20 585	6 807	36.2%	6 311	33.6%	7 559	36.7%	4 959	24.1%	25 636	124.5%	5 489	144.5%	(9.7%)
Dividends	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 265 421)	(1 380 224)	(326 638)	25.8%	(329 131)	26.0%	(314 803)	22.8%	(400 555)	29.0%	(1 371 126)	99.3%	(326 418)	94.8%	22.7%
Suppliers and employees	(1 207 993)	(1 313 808)	(321 553)	26.6%	(302 259)	25.0%	(314 803)	24.0%	(399 988)	30.4%	(1 338 603)	101.9%	(297 736)	94.3%	34.3%
Finance charges	(56 833)	(65 820)	(5 085)	8.9%	(26 871)	47.3%	-	-	-	-	(31 956)	48.6%	(28 234)	105.9%	(100.0%)
Transfers and grants	(595)	(595)	-	-	-	-	-	-	(567)	95.3%	(567)	95.3%	(448)	80.6%	26.7%
Net Cash from/(used) Operating Activities	245 587	197 345	9 321	3.8%	95 322	38.8%	91 557	46.4%	3 570	1.8%	199 769	101.2%	(10 057)	137.3%	(135.5%)
Cash Flow from Investing Activities															
Receipts	(0)	(0)	31 078	(8 656 856.0%)	(25 000)	6 963 788.3%	-	-	-	-	6 078	(1 683 687.8%)	-	529.9%	-
Proceeds on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(250)	(250)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(0)	31 078	-	(25 000)	-	-	-	-	-	6 078	(607 811 300.0%)	-	-	-
Payments	(276 277)	(338 229)	(21 973)	8.0%	(49 476)	17.9%	(36 689)	10.8%	(106 225)	31.4%	(214 363)	63.4%	(81 708)	98.8%	30.0%
Capital assets	(276 277)	(338 229)	(21 973)	8.0%	(49 476)	17.9%	(36 689)	10.8%	(106 225)	31.4%	(214 363)	63.4%	(81 708)	98.8%	30.0%
Net Cash from/(used) Investing Activities	(276 277)	(338 229)	9 105	(3.3%)	(74 476)	27.0%	(36 689)	10.8%	(106 225)	31.4%	(208 285)	61.6%	(81 708)	97.3%	30.0%
Cash Flow from Financing Activities															
Receipts	205 655	205 655	-	-	-	-	-	-	205 000	99.7%	205 000	99.7%	119 928	98.5%	70.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	205 000	205 000	-	-	-	-	-	-	205 000	100.0%	205 000	100.0%	119 928	100.0%	70.9%
Increase (decrease) in consumer deposits	655	655	-	-	-	-	-	-	-	-	-	-	-	8.5%	-
Payments	(108 932)	(108 932)	-	-	(56 389)	51.8%	-	-	(24 476)	22.5%	(80 865)	74.2%	(50 070)	128.4%	(51.1%)
Repayment of borrowing	(108 932)	(108 932)	-	-	(56 389)	51.8%	-	-	(24 476)	22.5%	(80 865)	74.2%	(50 070)	128.4%	(51.1%)
Net Cash from/(used) Financing Activities	96 722	96 722	-	-	(56 389)	(58.3%)	-	-	180 524	186.6%	124 135	128.3%	69 858	51.9%	158.4%
Net Increase/(Decrease) in cash held	66 033	(44 161)	18 426	27.9%	(35 543)	(53.8%)	54 868	(124.2%)	77 869	(176.3%)	115 619	(261.8%)	(21 907)	272.3%	(455.4%)
Cash/cash equivalents at the year begin:	65 507	178 786	178 786	272.9%	197 212	301.1%	161 669	90.4%	216 537	121.1%	178 786	100.0%	179 592	52.0%	20.6%
Cash/cash equivalents at the year end:	131 540	134 625	197 212	149.9%	161 669	122.9%	216 537	160.8%	294 405	218.7%	294 405	218.7%	157 685	94.0%	86.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 420	19.4%	4 373	6.8%	3 438	5.4%	43 640	68.3%	63 871	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 086	65.8%	4 830	6.3%	2 182	2.9%	19 001	25.0%	76 098	27.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 183	32.0%	1 818	4.8%	1 146	3.0%	22 929	60.2%	38 075	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 855	14.7%	1 186	4.5%	918	3.5%	20 296	77.3%	26 255	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 830	10.0%	1 952	4.0%	1 706	3.5%	39 857	82.4%	48 344	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	372	3.8%	328	3.3%	353	3.6%	8 783	89.3%	9 836	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 464	13.5%	390	3.6%	465	4.3%	8 533	78.6%	10 853	4.0%	-	-	-	-
Total By Income Source	85 209	31.2%	14 876	5.4%	10 207	3.7%	163 040	59.6%	273 332	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 895	52.0%	1 216	21.8%	220	4.0%	1 236	22.2%	5 567	2.0%	-	-	-	-
Commercial	33 176	77.3%	1 741	4.1%	599	1.4%	7 413	17.3%	42 929	15.7%	-	-	-	-
Households	31 728	17.7%	9 642	5.4%	7 939	4.4%	129 461	72.4%	178 770	65.4%	-	-	-	-
Other	17 409	37.8%	2 277	4.9%	1 450	3.1%	24 930	54.1%	46 065	16.9%	-	-	-	-
Total By Customer Group	85 209	31.2%	14 876	5.4%	10 207	3.7%	163 040	59.6%	273 332	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Johann Mettler	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 056 998	1 111 606	509 661	48.2%	180 341	17.1%	192 443	17.3%	171 882	15.5%	1 054 327	94.8%	163 064	98.9%	5.4%
Property rates	250 197	250 197	249 112	99.6%	1 363	.5%	(1 716)	(.7%)	(689)	(.3%)	248 070	99.1%	166	99.6%	(515.3%)
Property rates - penalties and collection charges	4 282	4 282	830	19.4%	792	18.5%	711	16.6%	691	16.1%	3 024	70.6%	1 138	66.4%	(39.3%)
Service charges - electricity revenue	416 315	411 315	104 076	25.0%	101 626	24.4%	106 705	25.9%	103 242	25.1%	415 648	101.1%	103 494	104.0%	(.2%)
Service charges - water revenue	103 805	100 805	18 148	17.5%	25 214	24.3%	37 063	36.8%	37 005	36.7%	117 430	116.5%	30 504	97.9%	21.3%
Service charges - sanitation revenue	57 826	60 826	48 864	84.5%	3 033	5.2%	4 793	7.9%	3 154	5.2%	59 844	98.4%	3 875	100.9%	(18.6%)
Service charges - refuse revenue	34 522	34 522	35 620	103.2%	(1 365)	(4.0%)	(80)	(.2%)	(956)	(2.8%)	33 218	96.2%	22	100.2%	(4 548.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	15 829	15 829	3 491	22.1%	3 360	21.2%	5 811	36.7%	3 260	20.6%	15 922	100.6%	3 097	98.7%	5.2%
Interest earned - external investments	24 856	31 056	6 021	24.2%	9 574	38.5%	7 035	22.7%	11 184	36.0%	33 815	108.9%	8 868	107.3%	26.1%
Interest earned - outstanding debtors	2 748	2 748	1 243	45.2%	1 486	54.1%	1 642	59.8%	1 723	62.7%	6 094	221.8%	749	141.2%	129.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	22 455	68 389	4 816	21.4%	4 680	20.8%	4 707	6.9%	4 529	6.6%	18 733	27.4%	5 376	98.9%	(15.8%)
Licences and permits	6 105	6 105	1 782	29.2%	1 726	28.3%	1 932	31.6%	1 690	27.7%	7 130	116.8%	1 501	97.6%	12.7%
Agency services	1 550	1 550	486	31.4%	493	31.8%	546	35.2%	494	31.9%	2 018	130.2%	485	149.8%	1.9%
Transfers recognised - operational	92 112	97 087	30 582	33.2%	23 942	26.0%	19 894	20.5%	11	-	74 429	76.7%	(3 575)	86.1%	(100.3%)
Other own revenue	24 395	26 895	4 590	18.8%	4 417	18.1%	3 402	12.6%	6 543	24.3%	18 952	70.5%	7 321	63.9%	(10.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	43	8.5%	(100.0%)
Operating Expenditure	1 121 212	1 159 839	176 694	15.8%	286 676	25.6%	227 660	19.6%	251 812	21.7%	942 841	81.3%	275 553	89.8%	(8.6%)
Employee related costs	324 832	324 832	69 459	21.4%	83 205	25.6%	70 678	21.8%	73 352	22.6%	296 695	91.3%	57 741	91.3%	27.0%
Remuneration of councillors	14 871	15 039	3 259	21.9%	3 281	22.1%	3 280	21.8%	4 044	26.9%	13 864	92.2%	3 923	91.9%	3.1%
Debt impairment	14 707	20 775	-	-	-	-	-	-	-	-	-	-	13 063	94.1%	(100.0%)
Depreciation and asset impairment	146 163	146 163	-	-	71 729	49.1%	33 927	23.2%	35 660	24.4%	141 316	96.7%	33 710	104.6%	5.8%
Finance charges	23 271	17 671	-	-	6 076	26.1%	-	-	7 333	41.5%	13 409	75.9%	6 131	83.5%	19.6%
Bulk purchases	294 008	294 008	69 941	23.8%	62 237	21.2%	61 624	21.0%	60 248	20.5%	254 050	86.4%	57 049	86.7%	5.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 251	12 386	1 429	10.0%	1 770	12.4%	3 852	31.1%	2 183	17.6%	9 235	74.6%	2 464	73.9%	(11.4%)
Transfers and grants	6 779	6 779	171	2.5%	5 826	85.9%	185	2.7%	137	2.0%	6 319	93.2%	3 042	61.4%	(95.5%)
Other expenditure	282 330	322 187	32 434	11.5%	52 552	18.6%	54 113	16.8%	68 855	21.4%	207 953	64.5%	98 229	87.7%	(29.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	200	-	(100.0%)
Surplus/(Deficit)	(64 214)	(48 233)	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)		
Transfers recognised - capital	73 994	68 043	-	-	-	-	-	-	-	-	-	-	-	.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 780	19 810	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 780	19 810	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)		
Attributable to minorities	-	(33 484)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 780	(13 673)	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 780	(13 673)	332 967		(106 335)		(35 217)		(79 930)		111 486		(112 489)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	294 188	251 031	11 190	3.8%	32 372	11.0%	37 202	14.8%	90 764	36.2%	171 528	68.3%	78 718	78.6%	15.3%
National Government	54 683	51 683	3 555	6.5%	4 786	8.8%	12 578	24.3%	24 439	47.3%	45 359	87.8%	23 865	97.1%	2.4%
Provincial Government	19 311	16 360	-	-	3 874	20.1%	1 332	8.1%	3 177	19.4%	8 384	51.2%	3 606	56.6%	(11.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	73 994	68 043	3 555	4.8%	8 661	11.7%	13 911	20.4%	27 616	40.6%	53 742	79.0%	27 471	83.1%	.5%
Borrowing	100 000	62 000	-	-	-	-	2 687	4.3%	9 060	14.6%	11 747	18.9%	-	94.2%	(100.0%)
Internally generated funds	120 194	120 891	7 556	6.3%	23 709	19.7%	20 603	17.0%	54 088	44.7%	105 955	87.6%	46 243	72.6%	17.0%
Public contributions and donations	-	97	80	-	2	-	2	2.1%	-	-	84	86.5%	5 004	97.4%	(100.0%)
Capital Expenditure Standard Classification	294 188	251 031	11 190	3.8%	32 372	11.0%	37 202	14.8%	90 764	36.2%	171 528	68.3%	78 718	78.6%	15.3%
Governance and Administration	18 399	21 749	340	1.8%	1 797	9.8%	4 868	22.4%	7 423	34.1%	14 428	66.3%	4 288	52.9%	73.1%
Executive & Council	50	14	12	25.0%	1	2.4%	1	6.4%	-	-	15	106.4%	-	-	-
Budget & Treasury Office	2 010	2 010	8	.4%	212	10.6%	724	36.0%	73	3.6%	1 017	50.6%	53	91.4%	38.6%
Corporate Services	16 339	19 725	319	2.0%	1 584	9.7%	4 143	21.0%	7 350	37.3%	13 396	67.9%	4 235	51.6%	73.5%
Community and Public Safety	39 855	37 559	2 498	6.3%	5 086	12.8%	4 185	11.1%	7 416	19.7%	19 184	51.1%	6 167	60.2%	20.2%
Community & Social Services	2 233	2 533	72	3.2%	162	7.3%	589	23.3%	615	24.3%	1 439	56.8%	468	94.9%	31.5%
Sport And Recreation	7 355	8 205	101	1.4%	1 111	15.1%	1 097	13.4%	1 062	12.9%	3 370	41.1%	2 725	60.5%	(61.0%)
Public Safety	160	194	1	.6%	24	14.9%	115	59.5%	33	16.9%	173	89.2%	100	99.5%	(67.2%)
Housing	30 107	26 628	2 324	7.7%	3 788	12.6%	2 384	9.0%	5 706	21.4%	14 202	53.3%	2 875	56.0%	98.5%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 922	42 579	2 289	5.9%	1 183	3.0%	4 498	10.6%	23 896	56.1%	31 867	74.8%	16 490	99.0%	44.9%
Planning and Development	960	960	25	2.6%	88	9.2%	74	7.7%	442	46.0%	629	65.6%	402	93.1%	9.9%
Road Transport	37 152	39 974	2 239	6.0%	1 007	2.7%	4 134	10.3%	23 259	58.2%	30 640	76.6%	15 153	99.7%	53.5%
Environmental Protection	810	1 645	25	3.1%	88	10.9%	290	17.7%	195	11.9%	598	36.4%	935	92.8%	(79.1%)
Trading Services	197 013	149 144	6 063	3.1%	24 306	12.3%	23 650	15.9%	52 029	34.9%	106 048	71.1%	51 696	82.7%	.6%
Electricity	36 505	39 545	440	1.2%	5 852	16.0%	8 499	21.5%	12 489	31.6%	27 279	69.0%	8 226	69.2%	51.8%
Water	59 455	61 769	5 440	9.1%	13 978	23.5%	10 355	16.8%	17 660	28.6%	47 433	76.8%	29 213	91.8%	(39.5%)
Waste Water Management	76 780	38 430	184	.2%	1 507	2.0%	6 522	17.0%	18 060	47.0%	26 273	68.4%	13 849	90.4%	30.4%
Waste Management	24 272	9 400	-	-	2 968	12.2%	(1 726)	(18.4%)	3 820	40.6%	5 062	53.9%	408	16.1%	835.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	77	53.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 093 038	1 088 528	319 041	29.2%	336 221	30.8%	298 380	27.4%	258 260	23.7%	1 211 902	111.3%	267 036	106.1%	(3.3%)
Property rates, penalties and collection charges	244 300	244 300	84 786	34.7%	84 321	34.5%	50 249	20.6%	44 473	18.2%	263 828	108.0%	39 454	101.8%	12.7%
Service charges	587 969	583 169	148 842	25.3%	127 838	21.7%	139 217	23.9%	149 369	25.6%	565 267	96.9%	125 669	95.4%	18.9%
Other revenue	67 169	67 169	84 027	125.1%	121 876	181.4%	104 016	154.9%	47 711	71.0%	357 630	532.4%	97 780	224.0%	(51.2%)
Government - operating	92 112	97 087	0	-	-	-	0	-	1	-	1	-	33	67.7%	(97.6%)
Government - capital	73 994	63 109	711	1.0%	1 472	2.0%	532	.8%	5 023	8.0%	7 738	12.3%	3 798	104.1%	32.2%
Interest	27 494	33 694	674	2.5%	715	2.6%	4 365	13.0%	11 683	34.7%	17 437	51.8%	300	22.4%	3 792.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(930 272)	(937 792)	(257 986)	27.7%	(265 537)	28.5%	(229 405)	24.5%	(264 627)	28.2%	(1 017 555)	108.5%	(278 906)	115.4%	(5.1%)
Suppliers and employees	(900 223)	(913 343)	(257 230)	28.6%	(252 747)	28.1%	(228 507)	25.0%	(256 237)	28.1%	(994 721)	108.9%	(272 254)	119.7%	(5.9%)
Finance charges	(23 271)	(17 671)	-	-	(6 079)	26.1%	-	-	(7 439)	42.1%	(13 518)	76.5%	(6 171)	84.9%	20.6%
Transfers and grants	(6 779)	(6 779)	(756)	11.1%	(6 711)	99.0%	(898)	13.2%	(951)	14.0%	(9 316)	137.4%	(481)	17.9%	97.8%
Net Cash from/(used) Operating Activities	162 766	150 736	61 055	37.5%	70 684	43.4%	68 974	45.8%	(6 367)	(4.2%)	194 347	128.9%	(11 870)	70.8%	(46.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	755	-	-	-	755	-	1 989	(7 634.0%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	755	-	-	-	755	-	1 989	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(294 188)	(251 031)	(11 190)	3.8%	(23 425)	8.0%	(31 397)	12.5%	(74 896)	29.8%	(140 907)	56.1%	(78 718)	72.3%	(4.9%)
Capital assets	(294 188)	(251 031)	(11 190)	3.8%	(23 425)	8.0%	(31 397)	12.5%	(74 896)	29.8%	(140 907)	56.1%	(78 718)	72.3%	(4.9%)
Net Cash from/(used) Investing Activities	(294 188)	(251 031)	(11 190)	3.8%	(23 425)	8.0%	(30 642)	12.2%	(74 896)	29.8%	(140 153)	55.8%	(76 729)	71.3%	(2.4%)
Cash Flow from Financing Activities															
Receipts	100 000	100 000	210	.2%	281	.3%	50 192	50.2%	611	.6%	51 294	51.3%	282	347.5%	116.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	50 000	50.0%	-	-	50 000	50.0%	-	313.6%	-
Increase (decrease) in consumer deposits	-	-	210	-	281	-	192	-	611	-	1 294	-	282	-	116.4%
Payments	(6 975)	(10 570)	-	-	(3 259)	46.7%	-	-	(3 521)	33.3%	(6 780)	64.1%	(3 203)	179.8%	9.9%
Repayment of borrowing	(6 975)	(10 570)	-	-	(3 259)	46.7%	-	-	(3 521)	33.3%	(6 780)	64.1%	(3 203)	179.8%	9.9%
Net Cash from/(used) Financing Activities	93 025	89 430	210	.2%	(2 978)	(3.2%)	50 192	56.1%	(2 910)	(3.3%)	44 514	49.8%	(2 921)	436.9%	(.4%)
Net Increase/(Decrease) in cash held	(38 397)	(10 865)	50 074	(130.4%)	44 282	(115.3%)	88 524	(814.8%)	(84 172)	774.7%	98 708	(908.5%)	(91 520)	120.7%	(8.0%)
Cash/cash equivalents at the year begin:	492 150	503 175	504 928	102.6%	555 002	112.8%	599 285	119.1%	687 809	136.7%	504 928	100.3%	594 694	100.0%	15.7%
Cash/cash equivalents at the year end:	453 753	492 310	555 002	122.3%	599 285	132.1%	687 809	139.7%	603 636	122.6%	603 636	122.6%	503 175	102.2%	20.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 427	22.5%	1 867	4.0%	1 971	4.2%	32 174	69.3%	46 439	28.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 920	81.8%	133	.6%	117	.5%	3 953	17.1%	23 122	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 053	30.2%	693	1.7%	634	1.6%	26 558	66.5%	39 939	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 483	15.3%	482	3.0%	469	2.9%	12 799	78.8%	16 233	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 150	23.9%	476	2.7%	463	2.7%	12 249	70.6%	17 339	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	720	4.5%	513	3.2%	499	3.1%	14 400	89.3%	16 131	9.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 200	21.2%	61	1.1%	856	15.1%	3 548	62.6%	5 664	3.4%	-	-	-	-
Total By Income Source	49 953	30.3%	4 225	2.6%	5 009	3.0%	105 680	64.1%	164 867	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 371	83.7%	101	3.6%	41	1.4%	322	11.4%	2 833	1.7%	-	-	-	-
Commercial	8 620	63.6%	73	.5%	76	.6%	4 776	35.3%	13 545	8.2%	-	-	-	-
Households	29 675	23.2%	3 788	3.0%	3 837	3.0%	90 491	70.8%	127 791	77.5%	-	-	-	-
Other	9 287	44.9%	264	1.3%	1 054	5.1%	10 092	48.8%	20 698	12.6%	-	-	-	-
Total By Customer Group	49 953	30.3%	4 225	2.6%	5 009	3.0%	105 680	64.1%	164 867	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	35 928	100.0%	-	-	-	-	-	-	35 928	11.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	271 829	100.0%	-	-	-	-	-	-	271 829	88.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	307 757	100.0%	-	-	-	-	-	-	307 757	100.0%

Contact Details

Municipal Manager	Mrs Christa Liebenberg	021 808 8763
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	705 383	765 080	157 169	22.3%	167 569	23.8%	220 741	28.9%	152 591	19.9%	698 070	91.2%	159 647	95.0%	(4.4%)
Property rates	92 944	92 944	23 349	25.1%	15 275	16.4%	31 887	34.3%	23 672	25.5%	94 183	101.3%	22 325	101.2%	6.0%
Property rates - penalties and collection charges	788	788	169	21.4%	223	28.3%	225	28.6%	192	24.4%	809	102.7%	189	106.7%	1.6%
Service charges - electricity revenue	321 696	321 696	62 906	19.6%	78 270	24.3%	77 115	24.0%	77 370	24.1%	295 661	91.9%	74 669	89.2%	3.6%
Service charges - water revenue	48 110	48 110	6 577	13.7%	13 454	28.0%	20 072	41.7%	15 609	32.4%	55 711	115.8%	12 662	100.7%	23.3%
Service charges - sanitation revenue	51 980	51 980	12 830	24.7%	9 454	18.2%	17 399	33.5%	11 278	21.7%	50 960	98.0%	11 922	101.1%	(5.4%)
Service charges - refuse revenue	29 755	29 755	7 725	26.0%	5 261	17.7%	11 466	38.5%	6 906	23.2%	31 358	105.4%	7 772	104.7%	(11.1%)
Service charges - other	(22 857)	(22 860)	(6 081)	26.6%	(6 095)	26.7%	(6 465)	28.3%	(6 783)	29.7%	(25 425)	111.2%	(5 557)	109.1%	22.1%
Rental of facilities and equipment	13 116	13 516	3 203	24.4%	3 381	25.8%	3 248	24.0%	3 326	24.6%	13 158	97.4%	2 796	93.3%	19.0%
Interest earned - external investments	7 200	7 200	2 733	38.0%	1 434	19.9%	3 087	42.9%	2 330	32.4%	9 584	133.1%	2 571	122.1%	(9.4%)
Interest earned - outstanding debtors	2 522	2 522	587	23.3%	751	29.8%	789	31.3%	859	34.1%	2 987	118.4%	583	115.0%	47.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 313	52 642	3 237	19.8%	2 945	18.1%	4 593	8.7%	4 033	7.7%	14 808	28.1%	3 216	106.0%	25.4%
Licences and permits	3 452	3 452	739	21.4%	645	18.7%	733	21.2%	712	20.6%	2 829	81.9%	664	83.8%	7.2%
Agency services	5 300	5 300	1 025	19.3%	1 512	28.5%	1 459	27.5%	1 372	25.9%	5 368	101.3%	1 250	96.3%	9.8%
Transfers recognised - operational	127 076	148 677	37 743	29.7%	38 694	30.4%	53 655	36.1%	8 806	5.9%	138 898	93.4%	22 148	97.7%	(60.2%)
Other own revenue	7 500	8 869	427	5.7%	2 365	31.5%	1 403	15.8%	2 080	23.4%	6 275	70.8%	1 978	92.7%	5.1%
Gains on disposal of PPE	490	490	-	-	1	.1%	76	15.6%	829	169.4%	906	185.1%	459	210.0%	80.8%
Operating Expenditure	753 804	791 534	170 298	22.6%	185 475	24.6%	170 745	21.6%	188 351	23.8%	714 869	90.3%	156 635	93.0%	20.2%
Employee related costs	234 581	221 273	48 938	20.9%	52 252	22.3%	51 634	23.3%	52 471	23.7%	205 294	92.8%	49 909	97.8%	5.1%
Remuneration of councillors	14 522	14 537	3 426	23.6%	3 432	23.6%	3 442	23.7%	4 211	29.0%	14 510	99.8%	3 340	99.3%	26.1%
Debt impairment	16 013	48 013	4 003	25.0%	4 003	25.0%	4 003	8.3%	4 003	8.3%	16 013	33.4%	2 552	16.7%	56.9%
Depreciation and asset impairment	69 304	69 304	17 647	25.5%	17 569	25.4%	17 082	24.6%	9 316	13.4%	61 614	88.9%	11 623	95.9%	(19.8%)
Finance charges	25 867	25 867	6 858	26.5%	6 477	25.0%	6 467	25.0%	6 172	23.9%	25 974	100.4%	6 815	97.8%	(9.4%)
Bulk purchases	226 802	226 802	54 938	24.2%	47 527	21.0%	46 303	20.4%	48 153	21.2%	196 920	86.8%	44 071	86.1%	9.3%
Other Materials	60 498	60 679	8 405	13.9%	14 545	24.0%	13 641	22.5%	24 985	41.2%	61 576	101.5%	18 043	92.1%	38.5%
Contracted services	7 167	7 817	1 274	17.8%	1 972	27.5%	1 843	23.6%	3 003	38.4%	8 092	103.5%	2 492	97.3%	20.5%
Transfers and grants	200	200	5	2.7%	5	2.7%	155	77.7%	28	14.2%	195	97.3%	95	65.8%	(70.2%)
Other expenditure	98 561	116 753	24 804	25.2%	37 676	38.2%	26 038	22.3%	35 732	30.6%	124 250	106.4%	17 471	103.1%	104.5%
Loss on disposal of PPE	288	288	-	-	17	5.8%	137	47.5%	276	96.0%	430	149.3%	223	192.8%	23.7%
Surplus/(Deficit)	(48 420)	(26 453)	(13 129)		(17 906)		49 997		(35 760)		(16 799)		3 012		
Transfers recognised - capital	50 377	60 263	-	-	-	-	195	.3%	42	.1%	237	.4%	(16 300)	14.2%	(100.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 956	33 810	(13 129)		(17 906)		50 192		(35 718)		(16 562)		(13 288)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 956	33 810	(13 129)		(17 906)		50 192		(35 718)		(16 562)		(13 288)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 956	33 810	(13 129)		(17 906)		50 192		(35 718)		(16 562)		(13 288)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 956	33 810	(13 129)		(17 906)		50 192		(35 718)		(16 562)		(13 288)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	82 006	97 646	19 801	24.1%	18 886	23.0%	6 921	7.1%	27 947	28.6%	73 556	75.3%	38 967	87.8%	(28.3%)
National Government	43 431	52 560	19 182	44.2%	14 630	33.7%	4 484	8.5%	14 106	26.8%	52 402	99.7%	23 900	85.5%	(41.0%)
Provincial Government	6 946	7 703	-	-	192	2.8%	100	1.3%	5 335	69.3%	5 626	73.0%	3 842	80.8%	38.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 377	60 263	19 182	38.1%	14 822	29.4%	4 584	7.6%	19 440	32.3%	58 029	96.3%	27 742	84.4%	(29.9%)
Borrowing	15 429	18 999	118	.8%	634	4.1%	156	.8%	731	3.8%	1 639	8.6%	3 322	99.2%	(78.0%)
Internally generated funds	16 200	18 384	501	3.1%	3 430	21.2%	2 131	11.6%	7 776	42.3%	13 838	75.3%	7 903	76.0%	(1.6%)
Public contributions and donations	-	-	-	-	-	-	50	-	-	-	50	-	-	100.0%	-
Capital Expenditure Standard Classification	82 006	97 646	19 801	24.1%	18 886	23.0%	6 921	7.1%	27 947	28.6%	73 556	75.3%	38 967	87.8%	(28.3%)
Governance and Administration	3 818	6 396	308	8.1%	931	24.4%	869	13.6%	1 511	23.6%	3 618	56.6%	522	92.9%	189.6%
Executive & Council	186	396	1	.7%	116	62.3%	133	33.5%	93	23.3%	343	86.4%	53	50.2%	75.5%
Budget & Treasury Office	719	771	89	12.4%	54	7.5%	93	12.1%	146	19.0%	382	49.6%	132	51.3%	11.2%
Corporate Services	2 913	5 228	217	7.5%	761	26.1%	643	12.3%	1 272	24.3%	2 893	55.3%	337	96.2%	277.1%
Community and Public Safety	7 964	8 292	21	.3%	437	5.5%	785	9.5%	7 098	85.6%	8 341	100.6%	1 775	82.5%	299.9%
Community & Social Services	4 812	4 990	20	.4%	261	5.4%	204	4.1%	2 798	56.1%	3 283	65.8%	112	96.3%	2 391.1%
Sport And Recreation	2 822	2 923	1	-	168	6.0%	545	18.7%	1 035	35.4%	1 749	59.9%	858	46.0%	20.5%
Public Safety	330	380	-	-	7	2.2%	36	9.4%	266	69.9%	309	81.3%	804	49.6%	(67.0%)
Housing	-	-	-	-	-	-	-	-	3 000	-	3 000	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 163	25 158	13 450	53.5%	10 922	43.4%	(24)	(.1%)	-	-	24 348	96.8%	11 568	100.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 163	25 158	13 450	53.5%	10 922	43.4%	(24)	(.1%)	-	-	24 348	96.8%	11 568	100.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Trading Services	45 061	57 800	6 023	13.4%	6 596	14.6%	5 291	9.2%	19 338	33.5%	37 248	64.4%	25 093	85.9%	(22.9%)
Electricity	4 786	11 305	156	3.3%	295	6.2%	400	3.5%	9 846	87.1%	10 697	94.6%	10 695	59.3%	(7.9%)
Water	29 473	33 291	1 637	5.6%	3 904	13.2%	3 626	10.9%	7 683	23.1%	16 850	50.6%	9 433	96.8%	(18.6%)
Waste Water Management	9 152	11 186	4 189	45.8%	877	9.6%	1 176	10.5%	1 405	12.6%	7 647	68.4%	4 452	87.2%	(68.4%)
Waste Management	1 650	2 018	41	2.5%	1 520	92.1%	90	4.4%	404	20.0%	2 054	101.8%	513	96.9%	(21.3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	9	89.4%	(100.0%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	735 348	756 245	227 383	30.9%	229 766	31.2%	231 394	30.6%	170 907	22.6%	859 450	113.6%	177 933	111.6%	(3.9%)
Property rates, penalties and collection charges	90 943	90 943	19 328	21.3%	18 204	20.0%	18 242	20.1%	16 485	18.1%	72 260	79.5%	16 360	85.6%	.8%
Service charges	426 652	426 649	107 310	25.2%	113 631	26.6%	112 437	26.4%	110 014	25.8%	443 392	103.9%	108 390	99.5%	1.5%
Other revenue	44 380	44 148	38 665	87.1%	33 778	76.1%	34 468	78.1%	29 412	66.6%	136 323	308.8%	26 460	314.4%	11.2%
Government - operating	113 276	130 501	37 743	33.3%	38 694	34.2%	54 215	41.5%	8 806	6.7%	139 458	106.9%	23 568	104.5%	(62.6%)
Government - capital	50 377	54 283	20 904	41.5%	23 275	46.2%	8 155	15.0%	3 000	5.5%	55 334	101.9%	-	111.5%	(100.0%)
Interest	9 722	9 722	3 432	35.3%	2 184	22.5%	3 876	39.9%	3 189	32.8%	12 682	130.5%	3 154	115.3%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(669 205)	(674 935)	(216 525)	32.4%	(177 727)	26.6%	(178 977)	26.5%	(203 135)	30.1%	(776 363)	115.0%	(165 913)	113.5%	22.4%
Suppliers and employees	(642 419)	(648 149)	(202 877)	31.6%	(177 721)	27.7%	(165 877)	25.6%	(203 106)	31.3%	(749 582)	115.6%	(165 818)	114.2%	22.5%
Finance charges	(26 586)	(26 586)	(13 642)	51.3%	-	-	(12 945)	48.7%	0	-	(26 586)	100.0%	-	100.0%	(100.0%)
Transfers and grants	(200)	(200)	(5)	2.7%	(5)	2.7%	(155)	77.7%	(28)	14.2%	(195)	97.3%	(95)	65.8%	(70.2%)
Net Cash from/(used) Operating Activities	66 143	81 309	10 858	16.4%	52 040	78.7%	52 417	64.5%	(32 228)	(39.6%)	83 087	102.2%	12 020	102.0%	(368.1%)
Cash Flow from Investing Activities															
Receipts	400	300	61	15.4%	9	2.3%	38	12.6%	(2)	(.6%)	107	35.6%	(46)	28.7%	(96.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	400	300	61	15.4%	9	2.3%	38	12.6%	(2)	(.6%)	107	35.6%	(46)	28.7%	(96.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 006)	(97 646)	(19 801)	24.1%	(18 886)	23.0%	(6 921)	7.1%	(27 947)	28.6%	(73 556)	75.3%	(38 967)	78.4%	(28.3%)
Capital assets	(82 006)	(97 646)	(19 801)	24.1%	(18 886)	23.0%	(6 921)	7.1%	(27 947)	28.6%	(73 556)	75.3%	(38 967)	78.4%	(28.3%)
Net Cash from/(used) Investing Activities	(81 606)	(97 346)	(19 739)	24.2%	(18 877)	23.1%	(6 883)	7.1%	(27 949)	28.7%	(73 449)	75.5%	(39 013)	78.5%	(28.4%)
Cash Flow from Financing Activities															
Receipts	250	250	69	27.7%	96	38.6%	64	25.4%	143	57.3%	373	149.0%	35	92.9%	307.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	250	69	27.7%	96	38.6%	64	25.4%	143	57.3%	373	149.0%	35	92.9%	307.9%
Payments	(26 468)	(26 468)	(12 885)	48.7%	-	-	(13 583)	51.3%	-	-	(26 468)	100.0%	-	100.0%	-
Repayment of borrowing	(26 468)	(26 468)	(12 885)	48.7%	-	-	(13 583)	51.3%	-	-	(26 468)	100.0%	-	100.0%	-
Net Cash from/(used) Financing Activities	(26 218)	(26 218)	(12 816)	48.9%	96	(.4%)	(13 519)	51.6%	143	(.5%)	(26 096)	99.5%	35	100.1%	307.9%
Net Increase/(Decrease) in cash held	(41 681)	(42 255)	(21 697)	52.1%	33 259	(79.8%)	32 015	(75.8%)	(60 034)	142.1%	(16 457)	38.9%	(26 958)	17.3%	122.7%
Cash/cash equivalents at the year begin:	111 946	167 174	144 987	129.5%	123 290	110.1%	156 549	93.6%	188 563	112.8%	144 987	86.7%	172 001	100.0%	9.6%
Cash/cash equivalents at the year end:	70 265	124 919	123 290	175.5%	156 549	222.8%	188 563	150.9%	128 530	102.9%	128 530	102.9%	145 043	129.6%	(11.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 103	55.0%	695	4.7%	813	5.5%	5 131	34.8%	14 742	14.2%	1 720	11.7%	4 059	27.0%
Trade and Other Receivables from Exchange Transactions - Electricity	19 886	91.2%	143	.7%	121	.6%	1 663	7.6%	21 813	21.1%	8 456	38.8%	3 269	15.0%
Receivables from Non-exchange Transactions - Property Rates	9 255	53.6%	386	2.2%	334	1.9%	7 282	42.2%	17 257	16.7%	1 453	8.4%	7 867	45.0%
Receivables from Exchange Transactions - Waste Water Management	9 204	49.2%	717	3.8%	636	3.4%	8 146	43.6%	18 703	18.1%	2 629	14.1%	6 995	37.0%
Receivables from Exchange Transactions - Waste Management	5 769	49.9%	432	3.7%	380	3.3%	4 974	43.0%	11 555	11.2%	1 817	15.7%	4 436	38.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 623	31.4%	164	3.2%	174	3.4%	3 214	62.1%	5 175	5.0%	1 025	19.8%	3 006	58.0%
Interest on Arrear Debtor Accounts	2 119	29.5%	26	.4%	45	.6%	4 991	69.5%	7 180	6.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	969	13.7%	239	3.4%	476	6.7%	5 391	76.2%	7 075	6.8%	464	6.6%	5 362	75.0%
Total By Income Source	56 927	55.0%	2 801	2.7%	2 980	2.9%	40 791	39.4%	103 500	100.0%	17 565	17.0%	34 993	33.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 760	77.7%	74	2.1%	58	1.6%	660	18.6%	3 551	3.4%	-	-	-	-
Commercial	9 766	84.6%	106	.9%	106	.9%	1 570	13.6%	11 549	11.2%	8 298	71.9%	10 087	87.0%
Households	36 223	50.1%	2 211	3.1%	2 271	3.1%	31 623	43.7%	72 328	69.9%	9 266	12.8%	24 530	33.0%
Other	8 179	50.9%	411	2.6%	545	3.4%	6 938	43.2%	16 072	15.5%	-	-	376	2.0%
Total By Customer Group	56 927	55.0%	2 801	2.7%	2 980	2.9%	40 791	39.4%	103 500	100.0%	17 565	17.0%	34 993	33.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26 831	100.0%	-	-	-	-	-	-	26 831	51.7%
Bulk Water	252	100.0%	-	-	-	-	-	-	252	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	3 756	100.0%	-	-	-	-	-	-	3 756	7.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 036	100.0%	-	-	-	-	-	-	8 036	15.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 990	100.0%	-	-	-	-	-	-	12 990	25.0%
Total	51 866	100.0%	-	-	-	-	-	-	51 866	100.0%

Contact Details

Municipal Manager	Mr G F Matthyse	023 348 2800
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	478 863	489 635	128 544	26.8%	110 944	23.2%	125 665	25.7%	97 802	20.0%	462 955	94.6%	84 607	90.8%	15.6%
Property rates	34 146	33 246	34 911	102.2%	(351)	(1.0%)	(39)	(.1%)	(2)	-	34 520	103.8%	(5)	99.6%	(58.6%)
Property rates - penalties and collection charges	446	446	78	17.5%	101	22.8%	78	17.6%	36	8.1%	294	66.0%	90	-	(60.0%)
Service charges - electricity revenue	276 358	271 358	49 505	17.9%	60 876	22.0%	83 102	30.6%	70 068	25.8%	263 552	97.1%	63 456	89.7%	10.4%
Service charges - water revenue	36 397	36 397	4 897	13.5%	7 303	20.1%	11 440	31.4%	9 058	24.9%	32 699	89.8%	7 518	85.7%	20.5%
Service charges - sanitation revenue	12 504	12 504	3 238	25.9%	3 363	26.9%	3 360	26.9%	3 404	27.2%	13 365	106.9%	3 114	106.5%	9.3%
Service charges - refuse revenue	10 732	10 732	2 605	24.3%	2 690	25.1%	2 663	24.8%	2 682	25.0%	10 640	99.1%	2 478	101.1%	8.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 672	2 763	482	18.0%	644	24.1%	679	24.6%	548	19.8%	2 353	85.2%	446	82.4%	22.9%
Interest earned - external investments	3 513	2 813	646	18.4%	554	15.8%	468	16.6%	813	28.9%	2 481	88.2%	1 027	154.7%	(20.8%)
Interest earned - outstanding debtors	1 865	3 554	963	51.7%	894	47.9%	674	19.0%	746	21.0%	3 277	92.2%	588	96.6%	26.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 275	12 275	1 020	44.8%	1 253	55.1%	1 385	11.3%	1 686	13.7%	5 344	43.5%	813	109.7%	107.4%
Licences and permits	1 455	1 560	329	22.6%	230	15.8%	301	19.3%	271	17.4%	1 132	72.5%	219	72.2%	23.7%
Agency services	2 258	2 258	140	6.2%	131	5.8%	148	6.6%	134	5.9%	553	24.5%	(110)	79.1%	(221.8%)
Transfers recognised - operational	77 797	84 885	27 137	34.9%	30 711	39.5%	18 521	21.8%	5 622	6.6%	81 992	96.6%	2 332	88.7%	141.1%
Other own revenue	16 446	14 843	2 592	15.8%	2 543	15.5%	2 885	19.4%	2 734	18.4%	10 754	72.5%	2 640	85.5%	3.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	492 772	511 441	112 615	22.9%	120 294	24.4%	124 582	24.4%	118 237	23.1%	475 727	93.0%	109 965	91.3%	7.5%
Employee related costs	148 804	151 097	35 153	23.6%	33 046	22.2%	34 809	23.0%	34 899	23.1%	137 908	91.3%	32 114	96.4%	8.7%
Remuneration of councillors	8 404	8 404	1 971	23.5%	1 988	23.7%	1 990	23.7%	2 368	28.2%	8 317	99.0%	1 940	96.7%	22.0%
Debt impairment	8 241	16 241	2 060	25.0%	2 060	25.0%	8 060	49.6%	4 060	25.0%	16 241	100.0%	1 981	100.0%	105.0%
Depreciation and asset impairment	20 112	20 112	-	-	9 819	48.8%	4 795	23.8%	3 226	16.0%	17 840	88.7%	2 903	57.4%	11.1%
Finance charges	8 050	8 050	1 693	21.0%	1 931	24.0%	2 097	26.1%	1 877	23.3%	7 598	94.4%	1 694	98.3%	10.8%
Bulk purchases	211 805	206 805	55 424	26.2%	46 902	22.1%	59 455	28.7%	50 959	24.6%	212 741	102.9%	46 130	94.1%	10.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 900	1 900	329	17.3%	390	20.5%	587	30.9%	580	30.5%	1 885	99.2%	324	73.4%	79.2%
Transfers and grants	100	120	-	-	120	120.0%	-	-	-	-	120	100.0%	-	-	-
Other expenditure	85 357	98 713	15 984	18.7%	24 038	28.2%	12 788	13.0%	20 267	20.5%	73 076	74.0%	22 856	82.4%	(11.3%)
Loss on disposal of PPE	-	-	-	-	-	-	1	-	-	-	1	-	23	-	(100.0%)
Surplus/(Deficit)	(13 909)	(21 806)	15 929		(9 349)		1 084		(20 435)		(12 772)		(25 358)		
Transfers recognised - capital	21 079	24 203	5 224	24.8%	5 207	24.7%	6 229	25.7%	5 536	22.9%	22 196	91.7%	10 462	94.3%	(47.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 170	2 397	21 153		(4 143)		7 313		(14 899)		9 424		(14 896)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 170	2 397	21 153		(4 143)		7 313		(14 899)		9 424		(14 896)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 170	2 397	21 153		(4 143)		7 313		(14 899)		9 424		(14 896)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 170	2 397	21 153		(4 143)		7 313		(14 899)		9 424		(14 896)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	54 440	58 818	6 369	11.7%	13 771	25.3%	9 666	16.4%	22 528	38.3%	52 333	89.0%	20 219	89.4%	11.4%
National Government	19 879	21 385	4 924	24.8%	5 209	26.2%	5 423	25.4%	4 404	20.6%	19 961	93.3%	5 004	100.0%	(12.0%)
Provincial Government	800	2 418	-	-	246	30.8%	6	.3%	2 000	82.7%	2 252	93.1%	5 948	84.7%	(66.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	400	400	-	-	53	13.3%	345	86.2%	-	-	398	99.5%	-	-	-
Transfers recognised - capital	21 079	24 203	4 924	23.4%	5 508	26.1%	5 774	23.9%	6 404	26.5%	22 611	93.4%	10 952	95.2%	(41.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 361	34 615	1 444	4.3%	8 263	24.8%	3 892	11.2%	16 123	46.6%	29 722	85.9%	9 267	84.4%	74.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 440	58 818	6 369	11.7%	13 771	25.3%	9 666	16.4%	22 528	38.3%	52 333	89.0%	20 219	89.4%	11.4%
Governance and Administration	4 500	4 554	184	4.1%	471	10.5%	1 724	37.9%	2 156	47.3%	4 534	99.6%	1 642	100.5%	31.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	4	2 205.0%	(100.0%)
Budget & Treasury Office	300	300	-	-	-	-	-	-	275	91.6%	275	91.6%	-	-	(100.0%)
Corporate Services	4 200	4 254	184	4.4%	471	11.2%	1 724	40.5%	1 881	44.2%	4 260	100.1%	1 639	93.1%	14.8%
Community and Public Safety	6 530	7 734	516	7.9%	1 337	20.5%	381	4.9%	5 046	65.2%	7 280	94.1%	8 873	72.8%	(43.1%)
Community & Social Services	1 550	3 805	38	2.5%	594	38.3%	574	15.1%	2 442	64.2%	3 648	95.9%	972	64.3%	151.3%
Sport And Recreation	580	1 000	12	2.1%	47	8.1%	125	12.5%	670	67.0%	854	85.4%	595	65.8%	12.7%
Public Safety	-	30	-	-	-	-	26	87.3%	-	-	26	87.3%	-	77.4%	-
Housing	4 400	2 900	465	10.6%	696	15.8%	(344)	(11.9%)	1 935	66.7%	2 751	94.9%	7 307	76.1%	(73.5%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 790	4 093	3	.1%	167	4.4%	182	4.4%	2 672	65.3%	3 024	73.9%	1 018	87.9%	162.4%
Planning and Development	1 200	1 200	3	.3%	2	.2%	-	-	415	34.6%	420	35.0%	441	75.4%	(5.9%)
Road Transport	2 590	2 893	-	-	165	6.4%	182	6.3%	2 257	78.0%	2 604	90.0%	191	93.9%	1 083.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	387	63.0%	(100.0%)
Trading Services	39 620	42 437	5 666	14.3%	11 796	29.8%	7 379	17.4%	12 654	29.8%	37 495	88.4%	8 686	96.0%	45.7%
Electricity	12 535	13 979	742	5.9%	6 486	51.7%	2 253	16.1%	2 716	19.4%	12 197	87.2%	2 949	92.2%	(7.9%)
Water	18 750	20 870	4 924	26.3%	5 284	28.2%	4 776	22.9%	5 900	28.3%	20 885	100.1%	4 931	99.4%	19.7%
Waste Water Management	4 895	4 148	-	-	-	-	-	-	1 007	24.3%	1 007	24.3%	802	93.4%	25.6%
Waste Management	3 440	3 440	-	-	26	.8%	350	10.2%	3 030	88.1%	3 406	99.0%	4	89.6%	84 657.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	453 984	464 957	142 041	31.3%	137 665	30.3%	159 931	34.4%	129 043	27.8%	568 679	122.3%	161 337	174.0%	(20.0%)
Property rates, penalties and collection charges	31 133	31 133	12 381	39.8%	7 702	24.7%	6 390	20.5%	6 024	19.4%	32 497	104.4%	5 850	102.1%	3.0%
Service charges	302 391	302 391	78 321	25.9%	85 074	28.1%	105 637	34.9%	109 059	36.1%	378 091	125.0%	96 830	118.1%	12.6%
Other revenue	18 071	16 393	10 329	57.2%	9 621	53.2%	15 538	94.8%	13 108	80.0%	48 597	296.4%	57 807	6 910.7%	(77.3%)
Government - operating	77 797	81 000	27 632	35.5%	21 554	27.7%	19 319	23.9%	-	-	68 505	84.6%	(4 780)	79.2%	(100.0%)
Government - capital	21 079	28 849	12 488	59.2%	13 372	63.4%	12 293	42.6%	-	-	38 153	132.2%	4 781	128.6%	(100.0%)
Interest	3 513	5 191	891	25.4%	341	9.7%	754	14.5%	850	16.4%	2 836	54.6%	849	139.4%	.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(398 252)	(398 252)	(133 876)	33.6%	(124 575)	31.3%	(128 979)	32.4%	(112 983)	28.4%	(500 414)	125.7%	(167 558)	193.1%	(32.6%)
Suppliers and employees	(395 249)	(395 249)	(133 018)	33.7%	(123 775)	31.3%	(128 132)	32.4%	(112 357)	28.4%	(497 282)	125.8%	(166 850)	196.0%	(32.7%)
Finance charges	(2 903)	(2 903)	(858)	29.5%	(680)	23.4%	(847)	29.2%	(626)	21.6%	(3 012)	103.7%	(708)	45.4%	(11.6%)
Transfers and grants	(100)	(100)	-	-	(120)	120.0%	-	-	-	-	(120)	120.0%	-	-	-
Net Cash from/(used) Operating Activities	55 732	66 705	8 165	14.7%	13 089	23.5%	30 952	46.4%	16 059	24.1%	68 266	102.3%	(6 221)	61.4%	(358.2%)
Cash Flow from Investing Activities															
Receipts	1 493	1 493	880	58.9%	220	14.7%	1 302	87.2%	326	21.8%	2 728	182.6%	262	-	24.5%
Proceeds on disposal of PPE	-	(0)	0	-	62	-	1 145	(57 258 950.0%)	5	(250 000.0%)	1 212	(60 613 350.0%)	33	-	(84.9%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 450	1 450	880	60.7%	158	10.9%	156	10.8%	321	22.1%	1 515	104.5%	228	-	40.8%
Decrease (increase) in non-current investments	43	43	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Payments	(50 440)	(59 018)	(5 538)	11.0%	(12 467)	24.7%	(8 950)	15.2%	(21 262)	36.0%	(48 217)	81.7%	(17 946)	82.6%	18.5%
Capital assets	(50 440)	(59 018)	(5 538)	11.0%	(12 467)	24.7%	(8 950)	15.2%	(21 262)	36.0%	(48 217)	81.7%	(17 946)	82.6%	18.5%
Net Cash from/(used) Investing Activities	(48 947)	(57 525)	(4 657)	9.5%	(12 247)	25.0%	(7 649)	13.3%	(20 936)	36.4%	(45 489)	79.1%	(17 684)	80.0%	18.4%
Cash Flow from Financing Activities															
Receipts	121	121	260	215.9%	241	199.5%	479	397.2%	331	274.4%	1 311	1 087.0%	153	47.6%	116.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	121	121	260	215.9%	241	199.5%	479	397.2%	331	274.4%	1 311	1 087.0%	153	47.6%	116.3%
Payments	(3 229)	(3 229)	(843)	26.1%	(768)	23.8%	(848)	26.3%	(815)	25.2%	(3 274)	101.4%	(813)	102.9%	.2%
Repayment of borrowing	(3 229)	(3 229)	(843)	26.1%	(768)	23.8%	(848)	26.3%	(815)	25.2%	(3 274)	101.4%	(813)	102.9%	.2%
Net Cash from/(used) Financing Activities	(3 109)	(3 109)	(583)	18.7%	(527)	17.0%	(369)	11.9%	(484)	15.6%	(1 963)	63.2%	(660)	222.8%	(26.7%)
Net Increase/(Decrease) in cash held	3 677	6 071	2 925	79.6%	315	8.6%	22 934	377.7%	(5 361)	(88.3%)	20 813	342.8%	(24 565)	(280.6%)	(78.2%)
Cash/cash equivalents at the year begin:	74 875	61 197	61 197	81.7%	64 122	85.6%	64 437	105.3%	87 371	142.8%	61 197	100.0%	85 764	100.0%	1.9%
Cash/cash equivalents at the year end:	78 552	67 268	64 122	81.6%	64 437	82.0%	87 371	129.9%	82 010	121.9%	82 010	121.9%	61 199	81.7%	34.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 427	27.5%	1 133	21.8%	463	8.9%	2 173	41.8%	5 196	10.9%	-	-	912	17.0%
Trade and Other Receivables from Exchange Transactions - Electricity	15 701	86.4%	384	2.1%	145	.8%	1 945	10.7%	18 175	38.2%	-	-	1 188	6.0%
Receivables from Non-exchange Transactions - Property Rates	1 643	21.9%	259	3.4%	142	1.9%	5 467	72.8%	7 510	15.8%	-	-	1 470	19.0%
Receivables from Exchange Transactions - Waste Water Management	1 371	29.6%	970	20.9%	232	5.0%	2 064	44.5%	4 637	9.7%	-	-	1 113	24.0%
Receivables from Exchange Transactions - Waste Management	1 098	30.8%	714	20.0%	177	5.0%	1 571	44.1%	3 560	7.5%	-	-	814	22.0%
Receivables from Exchange Transactions - Property Rental Debtors	(90)	(4.3%)	58	2.8%	43	2.1%	2 068	99.5%	2 079	4.4%	-	-	1 698	81.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	466	7.2%	363	5.6%	325	5.1%	5 280	82.1%	6 435	13.5%	-	-	3 955	61.0%
Total By Income Source	21 616	45.4%	3 881	8.2%	1 528	3.2%	20 568	43.2%	47 593	100.0%	-	-	11 150	23.0%
Debtors Age Analysis By Customer Group														
Organs of State	109	15.9%	11	1.6%	12	1.8%	553	80.7%	686	1.4%	-	-	171	25.0%
Commercial	5 218	74.6%	109	1.6%	76	1.1%	1 596	22.8%	6 998	14.7%	-	-	863	12.0%
Households	6 923	25.3%	3 488	12.8%	1 225	4.5%	15 708	57.4%	27 344	57.5%	-	-	8 752	32.0%
Other	9 367	74.6%	273	2.2%	214	1.7%	2 711	21.6%	12 564	26.4%	-	-	1 363	10.0%
Total By Customer Group	21 616	45.4%	3 881	8.2%	1 528	3.2%	20 568	43.2%	47 593	100.0%	-	-	11 150	23.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	23 135	100.0%	-	-	-	-	-	-	23 135	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 135	100.0%	-	-	-	-	-	-	23 135	100.0%

Contact Details

Municipal Manager	Mr Soyisile Andreas Mokweni	023 615 8001
Financial Manager	Mr Conrad Fritz Hoffmann	023 615 8029

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	358 109	359 446	104 358	29.1%	119 575	33.4%	91 594	25.5%	37 619	10.5%	353 147	98.2%	29 945	96.7%	25.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	170	160	-	-	-	-	-	-	487	304.6%	487	304.6%	40	86.0%	1 123.8%
Rental of facilities and equipment	184	123	28	15.0%	24	12.8%	21	17.2%	21	17.3%	94	76.0%	21	43.0%	3.6%
Interest earned - external investments	27 500	32 000	2 415	8.8%	5 104	18.6%	9 376	29.3%	18 447	57.6%	35 342	110.4%	14 781	105.8%	24.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	99 267	101 959	14 921	15.0%	40 940	41.2%	22 171	21.7%	15 873	15.6%	93 905	92.1%	10 007	89.4%	58.6%
Transfers recognised - operational	227 105	222 570	86 240	38.0%	72 595	32.0%	59 741	26.8%	2 066	.9%	220 642	99.1%	5 006	100.0%	(58.7%)
Other own revenue	3 883	2 633	754	19.4%	913	23.5%	285	10.8%	699	26.6%	2 652	100.7%	79	23.7%	785.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	26	-	26	-	11	-	139.4%
Operating Expenditure	366 753	351 483	55 734	15.2%	81 612	22.3%	73 598	20.9%	88 249	25.1%	299 193	85.1%	92 656	87.0%	(4.8%)
Employee related costs	172 092	166 758	31 573	18.3%	36 944	21.5%	33 740	20.2%	45 780	27.5%	148 038	88.8%	36 737	88.8%	24.6%
Remuneration of councillors	12 691	12 385	2 427	19.1%	2 426	19.1%	2 404	19.4%	2 956	23.9%	10 213	82.5%	2 601	88.3%	13.6%
Debt impairment	126	126	-	-	-	-	-	-	-	-	-	-	456	373.6%	(100.0%)
Depreciation and asset impairment	9 080	6 823	-	-	-	-	-	-	5 404	79.2%	5 404	79.2%	6 776	76.9%	(20.3%)
Finance charges	29	29	-	-	-	-	-	-	-	-	-	-	13	44.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	172 732	163 551	21 733	12.6%	42 242	24.5%	37 453	22.9%	33 738	20.6%	135 167	82.6%	37 849	81.3%	(10.9%)
Loss on disposal of PPE	3	1 812	-	-	-	-	-	-	372	20.5%	372	20.5%	8 224	342 670.5%	(95.5%)
Surplus/(Deficit)	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 644)	7 962	48 625		37 963		17 996		(50 630)		53 954		(62 712)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	12 467	6 496	166	1.3%	400	3.2%	1 812	27.9%	2 576	39.7%	4 955	76.3%	3 350	67.0%	(23.1%)
National Government	816	576	89	10.9%	57	6.9%	343	59.6%	-	-	488	84.8%	685	55.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	816	576	89	10.9%	57	6.9%	343	59.6%	-	-	488	84.8%	685	55.1%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 651	5 919	78	.7%	344	3.0%	1 469	24.8%	2 576	43.5%	4 467	75.5%	2 665	72.1%	(3.3%)
Public contributions and donations	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 467	6 496	166	1.3%	400	3.2%	1 812	27.9%	2 576	39.7%	4 955	76.3%	3 350	67.0%	(23.1%)
Governance and Administration	6 571	3 817	53	.8%	257	3.9%	593	15.5%	1 994	52.2%	2 897	75.9%	1 649	64.4%	20.9%
Executive & Council	59	57	6	9.4%	-	-	-	-	37	65.3%	42	75.1%	11	95.1%	235.5%
Budget & Treasury Office	32	23	-	-	-	-	10	42.6%	9	39.0%	19	81.6%	20	39.1%	(56.2%)
Corporate Services	6 480	3 737	48	.7%	257	4.0%	583	15.6%	1 948	52.1%	2 836	75.9%	1 618	64.7%	20.4%
Community and Public Safety	5 072	2 099	20	.4%	86	1.7%	876	41.7%	583	27.8%	1 565	74.6%	1 138	94.5%	(48.8%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 058	2 087	9	.2%	86	1.7%	876	42.0%	583	27.9%	1 554	74.4%	1 115	92.9%	(47.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	15	11	11	77.3%	-	-	-	-	-	-	11	100.0%	17	204.7%	(100.0%)
Economic and Environmental Services	824	580	93	11.3%	57	6.9%	343	59.2%	-	-	493	84.9%	563	47.3%	(100.0%)
Planning and Development	-	4	4	-	-	-	-	-	-	-	4	100.0%	1	51.3%	(100.0%)
Road Transport	824	576	89	10.8%	57	6.9%	343	59.6%	-	-	488	84.8%	562	47.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	355 242	359 446	114 540	32.2%	121 802	34.3%	89 371	24.9%	31 358	8.7%	357 072	99.3%	32 647	100.4%	(3.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	160	-	-	108	-	-	-	-	-	108	67.7%	-	82.9%	-
Other revenue	103 014	104 916	20 476	19.9%	43 547	42.3%	21 021	20.0%	20 636	19.7%	105 681	100.7%	23 577	125.4%	(12.5%)
Government - operating	224 728	222 370	87 135	38.8%	72 432	32.2%	59 211	26.6%	1 212	.5%	219 991	98.9%	-	91.6%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	27 500	32 000	6 929	25.2%	5 714	20.8%	9 139	28.6%	9 510	29.7%	31 292	97.8%	9 070	104.5%	4.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(340 522)	(344 523)	(60 566)	17.8%	(87 606)	25.7%	(73 640)	21.4%	(79 884)	23.2%	(301 697)	87.6%	(83 439)	89.5%	(4.3%)
Suppliers and employees	(340 522)	(344 494)	(60 566)	17.8%	(87 606)	25.7%	(73 640)	21.4%	(79 884)	23.2%	(301 697)	87.6%	(83 439)	89.5%	(4.3%)
Finance charges	-	(29)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 721	14 923	53 974	366.7%	34 196	232.3%	15 731	105.4%	(48 526)	(325.2%)	55 375	371.1%	(50 792)	(978.7%)	(4.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 483)	(6 493)	(166)	1.3%	(400)	3.2%	(4 033)	62.1%	(2 576)	39.7%	(7 176)	110.5%	(3 350)	67.0%	(23.1%)
Capital assets	(12 483)	(6 493)	(166)	1.3%	(400)	3.2%	(4 033)	62.1%	(2 576)	39.7%	(7 176)	110.5%	(3 350)	67.0%	(23.1%)
Net Cash from/(used) Investing Activities	(12 483)	(6 493)	(166)	1.3%	(400)	3.2%	(4 033)	62.1%	(2 576)	39.7%	(7 176)	110.5%	(3 350)	67.0%	(23.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 238	8 430	53 807	2 404.2%	33 795	1 510.0%	11 698	138.8%	(51 102)	(606.2%)	48 199	571.8%	(54 142)	(246.1%)	(5.6%)
Cash/cash equivalents at the year begin:	417 205	417 205	457 234	109.6%	511 042	122.5%	544 837	130.6%	556 536	133.4%	457 234	109.6%	512 121	108.4%	8.7%
Cash/cash equivalents at the year end:	419 443	425 635	511 042	121.8%	544 837	129.9%	556 536	130.8%	505 433	118.7%	505 433	118.7%	457 978	119.3%	10.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	107	55.9%	17	8.9%	67	35.1%	191	100.0%	-	-	-	-
Total By Income Source	-	-	107	55.9%	17	8.9%	67	35.1%	191	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	107	55.9%	17	8.9%	67	35.1%	191	100.0%	-	-	-	-
Total By Customer Group	-	-	107	55.9%	17	8.9%	67	35.1%	191	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Michael Mgajo	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	363 907	392 712	113 964	31.3%	97 258	26.7%	95 639	24.4%	71 452	18.2%	378 313	96.3%	70 680	95.6%	1.1%
Property rates	66 085	66 085	35 905	54.3%	9 824	14.9%	10 118	15.3%	10 650	16.1%	66 498	100.6%	8 560	98.2%	24.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	73 418	72 994	19 409	26.4%	16 320	22.2%	17 172	23.5%	19 464	26.7%	72 366	99.1%	17 657	99.1%	10.2%
Service charges - water revenue	40 136	42 709	9 824	24.5%	10 081	25.1%	12 863	30.1%	11 262	26.4%	44 030	103.1%	9 051	100.4%	24.4%
Service charges - sanitation revenue	20 248	21 257	4 782	23.6%	4 937	24.4%	5 301	24.9%	5 658	26.6%	20 677	97.3%	4 985	106.3%	13.5%
Service charges - refuse revenue	22 795	22 795	5 408	23.7%	5 454	23.9%	5 319	23.3%	5 482	24.0%	21 662	95.0%	4 874	104.3%	12.5%
Service charges - other	(349)	(3 500)	(866)	248.5%	(783)	224.6%	(1 116)	31.9%	(2 284)	65.2%	(5 049)	144.2%	(464)	683.1%	392.5%
Rental of facilities and equipment	1 607	1 766	350	21.8%	481	29.9%	266	15.1%	315	17.8%	1 412	79.9%	631	121.5%	(50.1%)
Interest earned - external investments	2 482	3 000	689	27.8%	938	37.8%	1 146	38.2%	1 610	53.7%	4 383	146.1%	945	132.0%	70.4%
Interest earned - outstanding debtors	6 480	6 480	1 796	27.7%	1 762	27.2%	1 351	20.9%	1 682	26.0%	6 592	101.7%	2 340	117.6%	(28.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 334	24 284	1 837	12.8%	1 688	11.8%	1 817	7.5%	1 764	7.3%	7 107	29.3%	2 018	87.3%	(12.6%)
Licences and permits	2 724	2 469	593	21.8%	626	23.0%	788	31.9%	554	22.4%	2 561	103.7%	613	102.7%	(9.7%)
Agency services	2 332	2 400	603	25.9%	615	26.4%	696	29.0%	521	21.7%	2 435	101.5%	497	99.5%	4.7%
Transfers recognised - operational	103 590	122 945	29 603	28.6%	43 436	41.9%	35 103	28.6%	12 298	10.0%	120 439	98.0%	16 220	88.2%	(24.2%)
Other own revenue	7 789	7 030	4 031	51.8%	1 879	24.1%	4 815	68.5%	2 476	35.2%	13 200	187.8%	2 752	80.4%	(10.0%)
Gains on disposal of PPE	235	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 591	410 694	70 308	18.9%	97 352	26.2%	96 188	23.4%	86 681	21.1%	350 529	85.4%	84 923	64.4%	2.1%
Employee related costs	139 914	140 981	31 157	22.3%	32 675	23.4%	31 026	22.0%	32 226	22.9%	127 084	90.1%	29 972	92.0%	7.5%
Remuneration of councillors	9 277	9 277	2 053	22.1%	2 018	21.8%	2 033	21.9%	2 468	26.6%	8 573	92.4%	2 053	96.6%	20.2%
Debt impairment	23 730	37 553	5 933	25.0%	5 932	25.0%	5 932	15.8%	5 932	15.8%	23 730	63.2%	9 156	86.5%	(35.2%)
Depreciation and asset impairment	23 081	27 081	-	-	-	-	11 714	43.3%	5 857	21.6%	17 571	64.9%	758	5.9%	672.7%
Finance charges	13 433	12 733	2 518	18.7%	3 553	26.5%	2 445	19.2%	3 404	26.7%	11 921	93.6%	3 049	88.6%	11.6%
Bulk purchases	54 651	55 091	13 023	23.8%	11 801	21.6%	12 232	22.2%	11 763	21.4%	48 818	88.6%	10 333	91.4%	13.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 673	18 746	2 636	13.4%	3 936	20.0%	3 492	18.6%	4 997	26.7%	15 061	80.3%	4 440	81.6%	12.6%
Transfers and grants	1 000	1 000	284	28.4%	359	35.9%	392	39.2%	404	40.4%	1 439	143.9%	376	86.6%	7.5%
Other expenditure	86 833	108 233	12 703	14.6%	37 077	42.7%	26 923	24.9%	19 630	18.1%	96 333	89.0%	24 786	79.8%	(20.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 685)	(17 982)	43 656		(94)		(549)		(15 229)		27 783		(14 243)		
Transfers recognised - capital	54 670	61 638	8 537	15.6%	14 725	26.9%	6 133	10.0%	22 085	35.8%	51 481	83.5%	22 605	109.8%	(2.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 985	43 656	52 194		14 631		5 584		6 856		79 264		8 362		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 985	43 656	52 194		14 631		5 584		6 856		79 264		8 362		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 985	43 656	52 194		14 631		5 584		6 856		79 264		8 362		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 985	43 656	52 194		14 631		5 584		6 856		79 264		8 362		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	67 547	85 177	9 324	13.8%	17 012	25.2%	10 978	12.9%	26 557	31.2%	63 871	75.0%	28 957	85.3%	(8.3%)
National Government	31 706	30 757	5 537	17.5%	6 434	20.3%	4 187	13.6%	10 886	35.4%	27 044	87.9%	13 885	99.3%	(21.6%)
Provincial Government	22 964	32 324	2 952	12.9%	8 451	36.8%	5 063	15.7%	10 470	32.4%	26 936	83.3%	8 507	123.8%	23.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 670	63 081	8 489	15.5%	14 885	27.2%	9 250	14.7%	21 356	33.9%	53 979	85.6%	22 393	107.8%	(4.6%)
Borrowing	5 670	10 978	16	.3%	1 147	20.2%	851	7.8%	2 390	21.8%	4 404	40.1%	2 380	47.0%	.4%
Internally generated funds	7 207	11 118	819	11.4%	980	13.6%	877	7.9%	2 812	25.3%	5 488	49.4%	4 184	55.1%	(32.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 547	85 177	9 324	13.8%	17 012	25.2%	10 978	12.9%	26 557	31.2%	63 871	75.0%	28 957	85.3%	(8.3%)
Governance and Administration	3 091	4 459	488	15.8%	864	28.0%	303	6.8%	1 371	30.7%	3 026	67.9%	2 156	79.6%	(36.4%)
Executive & Council	1 902	1 898	480	25.3%	477	25.1%	161	8.5%	420	22.1%	1 538	81.0%	626	92.6%	(33.0%)
Budget & Treasury Office	38	40	1	3.8%	-	-	1	2.1%	27	67.0%	29	72.8%	2	44.2%	1 591.8%
Corporate Services	1 151	2 521	6	.5%	388	33.7%	141	5.6%	925	36.7%	1 459	57.9%	1 529	72.5%	(39.5%)
Community and Public Safety	26 736	44 221	4 104	15.3%	10 685	40.0%	4 968	11.2%	15 602	35.3%	35 359	80.0%	11 296	116.9%	38.1%
Community & Social Services	61	1 322	3	5.0%	158	260.3%	-	-	14	1.1%	175	13.2%	332	26.6%	(95.8%)
Sport And Recreation	3 466	11 425	1 149	33.2%	2 076	59.9%	33	.3%	5 337	46.7%	8 596	75.2%	3 289	99.9%	62.2%
Public Safety	245	245	-	-	-	-	23	9.6%	162	66.1%	186	75.6%	-	-	(100.0%)
Housing	22 964	31 229	2 952	12.9%	8 451	36.8%	4 911	15.7%	10 089	32.3%	26 403	84.5%	7 675	132.5%	31.5%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 263	4 868	147	4.5%	1 012	31.0%	1 051	21.6%	495	10.2%	2 705	55.6%	3 127	94.9%	(84.2%)
Planning and Development	-	280	-	-	-	-	158	56.3%	-	-	158	56.3%	1 024	83.3%	(100.0%)
Road Transport	3 263	4 588	147	4.5%	1 012	31.0%	893	19.5%	495	10.8%	2 547	55.5%	2 103	101.1%	(76.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 457	31 630	4 586	13.3%	4 451	12.9%	4 656	14.7%	9 089	28.7%	22 781	72.0%	12 378	70.6%	(26.6%)
Electricity	6 611	8 331	857	13.0%	814	12.3%	692	8.3%	2 892	34.7%	5 255	63.1%	1 410	55.4%	105.0%
Water	9 242	5 379	954	10.3%	980	10.6%	89	1.6%	432	8.0%	2 455	45.6%	4 208	75.6%	(89.7%)
Waste Water Management	18 604	17 920	2 775	14.9%	2 656	14.3%	3 875	21.6%	5 765	32.2%	15 072	84.1%	6 759	71.4%	(14.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	395 284	430 925	133 561	33.8%	143 424	36.3%	141 396	32.8%	114 020	26.5%	532 400	123.5%	96 936	122.5%	17.6%
Property rates, penalties and collection charges	61 980	58 788	26 553	42.8%	17 310	27.9%	11 589	19.7%	10 890	18.5%	66 342	112.8%	11 169	104.9%	(2.5%)
Service charges	140 121	137 642	35 210	25.1%	34 867	24.9%	38 370	27.9%	38 887	28.3%	147 333	107.0%	57 901	124.1%	(32.8%)
Other revenue	25 961	35 430	19 867	76.5%	27 870	107.4%	43 708	123.4%	33 858	95.6%	125 303	353.7%	16 555	496.7%	104.5%
Government - operating	103 590	127 946	30 535	29.5%	23 184	22.4%	19 279	15.1%	-	-	72 998	57.1%	2 126	67.0%	(100.0%)
Government - capital	54 670	61 638	19 664	36.0%	39 574	72.4%	27 862	45.2%	29 461	47.8%	116 560	189.1%	5 900	166.2%	399.3%
Interest	8 962	9 480	1 732	19.3%	619	6.9%	587	6.2%	925	9.8%	3 863	40.8%	3 285	120.7%	(71.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(320 874)	(348 028)	(92 417)	28.8%	(118 650)	37.0%	(108 305)	31.1%	(110 646)	31.8%	(430 017)	123.6%	(109 323)	109.7%	1.2%
Suppliers and employees	(307 741)	(335 595)	(84 255)	27.4%	(115 096)	37.4%	(76 670)	22.8%	(45 753)	13.6%	(321 775)	95.9%	(106 274)	111.5%	(56.9%)
Finance charges	(12 133)	(11 433)	(8 162)	67.3%	(3 553)	29.3%	(5 706)	49.9%	(9 200)	80.5%	(26 621)	232.8%	(3 049)	78.9%	201.8%
Transfers and grants	(1 000)	(1 000)	-	-	-	-	(25 929)	2 592.9%	(55 693)	5 569.3%	(81 622)	8 162.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	74 410	82 897	41 143	55.3%	24 774	33.3%	33 091	39.9%	3 374	4.1%	102 383	123.5%	(12 387)	229.0%	(127.2%)
Cash Flow from Investing Activities															
Receipts	1 656	5	351	21.2%	192	11.6%	3 188	58 720.0%	821	15 116.6%	4 552	83 847.7%	-	-	(100.0%)
Proceeds on disposal of PPE	1 656	-	343	20.7%	168	10.1%	2 861	-	796	-	4 169	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	0	-	0	-	0	-	0	-	1	-	-	-	(100.0%)
Decrease in other non-current receivables	-	5	8	-	24	-	326	6 007.4%	24	440.4%	382	7 039.1%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 547)	(85 177)	(9 324)	13.8%	(15 009)	22.2%	(10 978)	12.9%	(26 557)	31.2%	(61 868)	72.6%	(28 957)	103.6%	(8.3%)
Capital assets	(67 547)	(85 177)	(9 324)	13.8%	(15 009)	22.2%	(10 978)	12.9%	(26 557)	31.2%	(61 868)	72.6%	(28 957)	103.6%	(8.3%)
Net Cash from/(used) Investing Activities	(65 891)	(85 172)	(8 973)	13.6%	(14 817)	22.5%	(7 790)	9.1%	(25 736)	30.2%	(57 316)	67.3%	(28 957)	109.9%	(11.1%)
Cash Flow from Financing Activities															
Receipts	5 883	5 890	37	.6%	156	2.6%	81	1.4%	99	1.7%	372	6.3%	-	2.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 670	5 670	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	213	220	37	17.4%	156	73.1%	81	36.9%	99	45.0%	372	169.6%	-	87.5%	(100.0%)
Payments	(7 183)	(6 974)	(1 217)	16.9%	(2 159)	30.1%	(1 287)	18.5%	(1 464)	21.0%	(6 128)	87.9%	-	62.3%	(100.0%)
Repayment of borrowing	(7 183)	(6 974)	(1 217)	16.9%	(2 159)	30.1%	(1 287)	18.5%	(1 464)	21.0%	(6 128)	87.9%	-	62.3%	(100.0%)
Net Cash from/(used) Financing Activities	(1 300)	(1 084)	(1 180)	90.8%	(2 004)	154.1%	(1 207)	111.3%	(1 365)	125.9%	(5 755)	530.8%	-	(1 348.2%)	(100.0%)
Net Increase/(Decrease) in cash held	7 220	(3 359)	30 991	429.3%	7 954	110.2%	24 094	(717.3%)	(23 728)	706.4%	39 312	(1 170.3%)	(41 344)	(38.6%)	(42.6%)
Cash/cash equivalents at the year begin:	15	38 218	38 218	253 909.0%	69 209	459 801.7%	77 163	201.9%	101 258	264.9%	38 218	100.0%	79 521	100.0%	27.3%
Cash/cash equivalents at the year end:	7 235	34 859	69 209	956.6%	77 163	1 066.6%	101 258	290.5%	77 530	222.4%	77 530	222.4%	38 177	253 651.0%	103.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 579	16.9%	1 061	5.0%	731	3.4%	15 832	74.7%	21 203	18.1%	-	-	28 113	132.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 620	78.8%	372	8.1%	52	1.1%	553	12.0%	4 597	3.9%	-	-	5 672	123.0%
Receivables from Non-exchange Transactions - Property Rates	2 705	12.3%	983	4.5%	585	2.7%	17 708	80.6%	21 981	18.8%	-	-	22 348	101.0%
Receivables from Exchange Transactions - Waste Water Management	1 973	11.2%	898	5.1%	710	4.0%	14 065	79.7%	17 645	15.1%	-	-	19 103	108.0%
Receivables from Exchange Transactions - Waste Management	1 971	9.2%	990	4.6%	785	3.7%	17 722	82.6%	21 468	18.4%	-	-	23 267	108.0%
Receivables from Exchange Transactions - Property Rental Debtors	(11)	101.9%	-	-	-	-	0	(1.9%)	(11)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	22 658	100.0%	22 658	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 129)	(28.9%)	134	1.8%	491	6.7%	8 869	120.4%	7 365	6.3%	-	-	4 866	66.0%
Total By Income Source	11 708	10.0%	4 438	3.8%	3 353	2.9%	97 406	83.3%	116 906	100.0%	-	-	103 369	88.0%
Debtors Age Analysis By Customer Group														
Organs of State	874	27.7%	122	3.9%	90	2.9%	2 064	65.5%	3 151	2.7%	-	-	-	-
Commercial	2 000	25.1%	1 055	13.2%	287	3.6%	4 628	58.1%	7 970	6.8%	-	-	-	-
Households	4 447	4.7%	3 017	3.2%	2 639	2.8%	84 362	89.3%	94 465	80.8%	-	-	-	-
Other	4 387	38.8%	244	2.2%	336	3.0%	6 352	56.1%	11 320	9.7%	-	-	103 369	913.0%
Total By Customer Group	11 708	10.0%	4 438	3.8%	3 353	2.9%	97 406	83.3%	116 906	100.0%	-	-	103 369	88.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr H S D Wallace	028 214 3300
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	786 608	812 402	206 218	26.2%	199 384	25.3%	203 803	25.1%	205 297	25.3%	814 702	100.3%	187 510	99.6%	9.5%
Property rates	148 640	153 509	39 781	26.8%	37 647	25.3%	37 649	24.5%	37 793	24.6%	152 870	99.6%	32 147	102.8%	17.6%
Property rates - penalties and collection charges	1 050	1 050	186	17.7%	203	19.4%	185	17.6%	172	16.4%	747	71.2%	193	82.1%	(10.8%)
Service charges - electricity revenue	310 085	310 085	81 742	26.4%	68 108	22.0%	67 440	21.7%	69 725	22.5%	287 016	92.6%	72 398	96.9%	(3.7%)
Service charges - water revenue	95 897	95 897	21 679	22.6%	25 770	26.9%	34 415	35.9%	26 270	27.4%	108 133	112.8%	22 976	101.3%	14.3%
Service charges - sanitation revenue	63 455	63 455	15 474	24.4%	16 961	26.7%	19 111	30.1%	17 115	27.0%	68 661	108.2%	15 462	100.0%	10.7%
Service charges - refuse revenue	56 130	56 130	14 122	25.2%	14 172	25.2%	14 185	25.3%	14 291	25.5%	56 770	101.1%	13 264	100.0%	7.7%
Service charges - other	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Rental of facilities and equipment	7 966	7 966	1 803	22.6%	3 465	43.5%	2 191	27.5%	1 755	22.0%	9 213	115.7%	1 146	89.7%	53.1%
Interest earned - external investments	6 166	6 166	1 376	22.3%	1 934	31.4%	2 229	36.1%	2 577	41.8%	8 115	131.6%	2 145	90.5%	20.1%
Interest earned - outstanding debtors	2 288	2 288	547	23.9%	557	24.3%	580	25.4%	599	26.2%	2 282	99.7%	530	96.3%	13.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 965	30 875	2 185	27.4%	2 372	29.8%	2 156	7.0%	24 546	79.5%	31 260	101.2%	2 117	96.3%	1 059.4%
Licences and permits	2 229	2 229	519	23.3%	454	20.4%	531	23.8%	468	21.0%	1 972	88.5%	422	95.4%	11.0%
Agency services	2 480	2 480	705	28.4%	700	28.2%	728	29.4%	666	26.8%	2 798	112.9%	595	106.0%	11.9%
Transfers recognised - operational	58 407	61 289	21 703	37.2%	21 328	36.5%	15 289	24.9%	2 821	4.6%	61 141	99.8%	11 316	98.3%	(75.1%)
Other own revenue	23 851	18 984	4 397	18.4%	5 712	23.9%	7 116	37.5%	6 498	34.2%	23 723	125.0%	12 798	118.0%	(49.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	869 588	933 322	177 739	20.4%	217 701	25.0%	219 466	23.5%	288 256	30.9%	903 163	96.8%	242 341	97.6%	18.9%
Employee related costs	280 066	276 217	59 236	21.2%	75 021	26.8%	65 176	23.6%	66 449	24.1%	265 882	96.3%	60 806	98.8%	9.3%
Remuneration of councillors	8 516	8 516	1 974	23.2%	1 825	21.4%	1 954	22.9%	2 351	27.6%	8 104	95.2%	1 971	99.4%	19.3%
Debt impairment	-	22 792	-	-	-	-	-	-	22 792	100.0%	22 792	100.0%	-	-	(100.0%)
Depreciation and asset impairment	109 265	105 461	27 316	25.0%	27 316	25.0%	24 463	23.2%	26 365	25.0%	105 461	100.0%	25 517	100.0%	3.3%
Finance charges	45 162	44 480	1 277	2.8%	14 306	31.7%	3 905	8.8%	23 958	53.9%	43 447	97.7%	23 523	94.4%	1.9%
Bulk purchases	169 444	169 444	42 199	24.9%	36 108	21.3%	35 889	21.2%	53 464	31.6%	167 660	98.9%	50 164	100.1%	6.6%
Other Materials	17 295	17 315	2 402	13.9%	4 886	28.2%	4 052	23.4%	5 295	30.6%	16 633	96.1%	4 300	93.1%	23.1%
Contracted services	81 062	82 467	11 209	13.8%	18 688	23.1%	16 297	19.8%	32 973	40.0%	79 167	96.0%	22 447	94.2%	46.9%
Transfers and grants	41 370	41 668	10 304	24.9%	10 817	26.1%	10 547	25.3%	10 531	25.3%	42 200	101.3%	9 746	98.8%	8.1%
Other expenditure	117 407	164 963	21 821	18.6%	28 734	24.5%	57 183	34.7%	44 079	26.7%	151 817	92.0%	43 866	93.7%	.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(82 980)	(120 920)	28 479		(18 318)		(15 663)		(82 960)		(88 461)		(54 831)		
Transfers recognised - capital	34 234	55 498	1 568	4.6%	14 464	42.3%	16 097	29.0%	21 400	38.6%	53 529	96.5%	14 478	88.6%	47.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 747)	(65 423)	30 047		(3 853)		434		(61 560)		(34 933)		(40 353)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(48 747)	(65 423)	30 047		(3 853)		434		(61 560)		(34 933)		(40 353)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 747)	(65 423)	30 047		(3 853)		434		(61 560)		(34 933)		(40 353)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 747)	(65 423)	30 047		(3 853)		434		(61 560)		(34 933)		(40 353)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	97 721	122 785	8 576	8.8%	28 760	29.4%	25 131	20.5%	45 839	37.3%	108 306	88.2%	50 503	92.5%	(9.2%)
National Government	24 174	23 608	1 568	6.5%	6 547	27.1%	3 773	16.0%	10 997	46.6%	22 884	96.9%	9 851	95.6%	11.6%
Provincial Government	10 060	31 890	-	-	8 110	80.6%	11 886	37.3%	11 853	37.2%	31 850	99.9%	5 197	76.6%	128.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 000	1 000	766	76.6%	234	23.4%	-	-	-	-	1 000	100.0%	81	43.1%	(100.0%)
Transfers recognised - capital	35 234	56 498	2 334	6.6%	14 892	42.3%	15 659	27.7%	22 849	40.4%	55 734	98.6%	15 128	87.2%	51.0%
Borrowing	46 923	48 770	5 966	12.7%	10 999	23.4%	8 095	16.6%	13 951	28.6%	39 012	80.0%	25 255	96.2%	(44.8%)
Internally generated funds	14 430	15 582	270	1.9%	2 820	19.5%	1 368	8.8%	8 679	55.7%	13 138	84.3%	8 995	93.3%	(3.5%)
Public contributions and donations	1 134	1 936	5	.4%	49	4.4%	9	.5%	359	18.5%	423	21.8%	1 125	57.5%	(68.1%)
Capital Expenditure Standard Classification	97 721	122 785	8 576	8.8%	28 760	29.4%	25 131	20.5%	45 839	37.3%	108 306	88.2%	50 503	92.5%	(9.2%)
Governance and Administration	16 815	17 776	239	1.4%	1 552	9.2%	255	1.4%	8 331	46.9%	10 377	58.4%	7 621	95.0%	9.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	16 815	17 776	239	1.4%	1 552	9.2%	255	1.4%	8 331	46.9%	10 377	58.4%	7 621	95.0%	9.3%
Community and Public Safety	21 205	42 622	297	1.4%	9 779	46.1%	13 064	30.7%	16 043	37.6%	39 184	91.9%	11 076	82.6%	44.8%
Community & Social Services	5 635	5 595	37	.6%	1 034	18.4%	697	12.5%	3 491	62.4%	5 258	94.0%	2 128	95.3%	64.0%
Sport And Recreation	3 090	2 616	261	8.4%	378	12.2%	-	-	926	35.4%	1 565	59.8%	3 822	100.0%	(75.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	12 480	34 410	-	-	8 367	67.0%	12 368	35.9%	11 626	33.8%	32 361	94.0%	5 126	72.4%	126.8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 400	6 300	1 307	24.2%	1 938	35.9%	596	9.5%	2 460	39.0%	6 300	100.0%	4 539	98.9%	(45.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 400	6 300	1 307	24.2%	1 938	35.9%	596	9.5%	2 460	39.0%	6 300	100.0%	4 539	98.9%	(45.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 300	56 087	6 732	12.4%	15 492	28.5%	11 216	20.0%	19 005	33.9%	52 444	93.5%	27 268	93.8%	(30.3%)
Electricity	17 000	17 000	975	5.7%	1 817	10.7%	4 081	24.0%	6 809	40.1%	13 682	80.5%	11 138	93.7%	(38.9%)
Water	12 800	16 384	4 254	33.2%	6 995	54.6%	458	2.8%	4 568	27.9%	16 275	99.3%	9 552	99.2%	(52.2%)
Waste Water Management	14 300	13 403	1 503	10.5%	1 895	13.2%	3 525	26.3%	6 367	47.5%	13 290	99.2%	4 941	82.6%	28.9%
Waste Management	10 200	9 300	-	-	4 785	46.9%	3 153	33.9%	1 261	13.6%	9 198	98.9%	1 636	100.0%	(23.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	817 938	866 878	211 104	25.8%	213 463	26.1%	218 997	25.3%	217 371	25.1%	860 935	99.3%	191 764	93.5%	13.4%
Property rates, penalties and collection charges	149 304	154 165	25 727	17.2%	29 317	19.6%	38 976	25.3%	36 338	23.6%	130 357	84.6%	29 602	98.0%	22.8%
Service charges	524 207	524 216	141 615	27.0%	133 461	25.5%	132 924	25.4%	130 005	24.8%	538 005	102.6%	131 751	99.8%	(1.3%)
Other revenue	43 331	63 257	18 569	42.9%	11 402	26.3%	12 903	20.4%	23 632	37.4%	66 506	105.1%	1 875	46.8%	1 160.3%
Government - operating	58 407	60 723	21 703	37.2%	21 328	36.5%	15 289	25.2%	2 821	4.6%	61 141	100.7%	11 316	98.3%	(75.1%)
Government - capital	34 234	56 064	1 568	4.6%	15 464	45.2%	16 097	28.7%	21 400	38.2%	54 529	97.3%	14 545	88.7%	47.1%
Interest	8 454	8 454	1 922	22.7%	2 490	29.5%	2 809	33.2%	3 176	37.6%	10 397	123.0%	2 675	91.9%	18.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(740 057)	(742 253)	(142 092)	19.2%	(191 194)	25.8%	(150 640)	20.3%	(244 395)	32.9%	(728 321)	98.1%	(211 026)	95.3%	15.8%
Suppliers and employees	(653 525)	(656 105)	(130 510)	20.0%	(166 070)	25.4%	(136 188)	20.8%	(209 906)	32.0%	(642 674)	98.0%	(177 757)	95.2%	18.1%
Finance charges	(45 162)	(44 480)	(1 277)	2.8%	(14 306)	31.7%	(3 905)	8.8%	(23 958)	53.9%	(43 447)	97.7%	(23 523)	94.4%	1.9%
Transfers and grants	(41 370)	(41 668)	(10 304)	24.9%	(10 817)	26.1%	(10 547)	25.3%	(10 531)	25.3%	(42 200)	101.3%	(9 746)	98.8%	8.1%
Net Cash from/(used) Operating Activities	77 880	124 625	69 012	88.6%	22 269	28.6%	68 357	54.9%	(27 024)	(21.7%)	132 614	106.4%	(19 262)	78.8%	40.3%
Cash Flow from Investing Activities															
Receipts	(3 678)	(3 761)	(1 426)	38.8%	(1 334)	36.3%	(1 958)	52.1%	(1 451)	38.6%	(6 169)	164.0%	(456)	(140.0%)	218.4%
Proceeds on disposal of PPE	2 134	2 051	-	-	-	-	-	-	-	-	-	-	949	13.8%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	15	15	0	1.9%	7	43.5%	0	2.0%	7	49.6%	15	97.1%	8	124.9%	(11.8%)
Decrease (increase) in non-current investments	(5 827)	(5 827)	(1 426)	24.5%	(1 341)	23.0%	(1 958)	33.6%	(1 458)	25.0%	(6 184)	106.1%	(1 413)	112.2%	3.2%
Payments	(97 721)	(122 785)	(8 576)	8.8%	(28 760)	29.4%	(25 032)	20.4%	(45 938)	37.4%	(108 306)	88.2%	(53 675)	95.0%	(14.4%)
Capital assets	(97 721)	(122 785)	(8 576)	8.8%	(28 760)	29.4%	(25 032)	20.4%	(45 938)	37.4%	(108 306)	88.2%	(53 675)	95.0%	(14.4%)
Net Cash from/(used) Investing Activities	(101 399)	(126 546)	(10 002)	9.9%	(30 095)	29.7%	(26 990)	21.3%	(47 388)	37.4%	(114 475)	90.5%	(54 131)	100.8%	(12.5%)
Cash Flow from Financing Activities															
Receipts	48 224	49 244	2 305	4.8%	643	1.3%	40 658	82.6%	551	1.1%	44 157	89.7%	(706)	95.9%	(178.1%)
Short term loans	5 520	6 541	-	-	-	-	165	2.5%	-	-	165	2.5%	(1 039)	-	(100.0%)
Borrowing long term/refinancing	40 000	40 000	-	-	-	-	40 000	100.0%	-	-	40 000	100.0%	-	100.0%	-
Increase (decrease) in consumer deposits	2 703	2 703	2 305	85.3%	643	23.8%	493	18.2%	551	20.4%	3 992	147.7%	334	76.5%	65.1%
Payments	(21 061)	(21 061)	(1 657)	7.9%	(8 301)	39.4%	(1 772)	8.4%	(8 739)	41.5%	(20 468)	97.2%	(7 402)	91.4%	18.1%
Repayment of borrowing	(21 061)	(21 061)	(1 657)	7.9%	(8 301)	39.4%	(1 772)	8.4%	(8 739)	41.5%	(20 468)	97.2%	(7 402)	91.4%	18.1%
Net Cash from/(used) Financing Activities	27 163	28 183	648	2.4%	(7 657)	(28.2%)	38 886	138.0%	(8 187)	(29.1%)	23 689	84.1%	(8 107)	98.8%	1.0%
Net Increase/(Decrease) in cash held	3 644	26 262	59 658	1 637.2%	(15 483)	(424.9%)	80 253	305.6%	(82 600)	(314.5%)	41 828	159.3%	(81 500)	(8 117.6%)	1.3%
Cash/cash equivalents at the year begin:	84 406	63 158	63 158	74.8%	122 817	145.5%	107 333	169.9%	187 586	297.0%	63 158	100.0%	144 643	100.0%	29.7%
Cash/cash equivalents at the year end:	88 050	89 421	122 817	139.5%	107 333	121.9%	187 586	209.8%	104 987	117.4%	104 987	117.4%	63 143	74.8%	66.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 071	68.3%	371	2.8%	223	1.7%	3 620	27.2%	13 285	19.0%	377	2.8%	4 124	31.0%
Trade and Other Receivables from Exchange Transactions - Electricity	10 922	77.2%	245	1.7%	149	1.1%	2 827	20.0%	14 144	20.3%	112	.8%	1 228	8.0%
Receivables from Non-exchange Transactions - Property Rates	12 630	76.9%	360	2.2%	223	1.4%	3 217	19.6%	16 429	23.5%	345	2.1%	3 779	23.0%
Receivables from Exchange Transactions - Waste Water Management	5 279	66.6%	181	2.3%	119	1.5%	2 350	29.6%	7 929	11.4%	252	3.2%	2 760	34.0%
Receivables from Exchange Transactions - Waste Management	4 284	68.7%	134	2.2%	90	1.4%	1 725	27.7%	6 233	8.9%	139	2.2%	1 522	24.0%
Receivables from Exchange Transactions - Property Rental Debtors	151	39.8%	63	16.6%	9	2.4%	156	41.1%	380	.5%	20	5.1%	214	56.0%
Interest on Arrear Debtor Accounts	54	1.1%	30	.6%	30	.6%	4 565	97.6%	4 678	6.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 954	43.8%	250	3.7%	283	4.2%	3 257	48.3%	6 743	9.7%	250	3.7%	2 733	40.0%
Total By Income Source	45 343	64.9%	1 634	2.3%	1 127	1.6%	21 717	31.1%	69 821	100.0%	1 494	2.1%	16 359	23.0%
Debtors Age Analysis By Customer Group														
Organs of State	635	57.7%	53	4.8%	11	1.0%	402	36.5%	1 101	1.6%	-	-	-	-
Commercial	6 110	86.3%	131	1.9%	34	.5%	804	11.4%	7 079	10.1%	57	.8%	624	8.0%
Households	38 970	63.3%	1 439	2.3%	1 074	1.7%	20 114	32.7%	61 597	88.2%	1 437	2.3%	15 735	25.0%
Other	(371)	(853.9%)	11	24.5%	8	17.7%	397	911.7%	44	.1%	-	-	-	-
Total By Customer Group	45 343	64.9%	1 634	2.3%	1 127	1.6%	21 717	31.1%	69 821	100.0%	1 494	2.1%	16 359	23.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 351	100.0%	-	-	-	-	-	-	18 351	81.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 188	100.0%	-	-	-	-	-	-	4 188	18.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	22 540	100.0%	-	-	-	-	-	-	22 540	100.0%

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	218 845	230 104	82 889	37.9%	40 360	18.4%	64 298	27.9%	38 466	16.7%	226 012	98.2%	33 665	94.7%	14.3%
Property rates	42 304	42 783	42 700	100.9%	84	.2%	(321)	(.8%)	112	.3%	42 574	99.5%	411	100.6%	(72.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	74 134	77 330	19 043	25.7%	18 312	24.7%	19 068	24.7%	18 444	23.9%	74 866	96.8%	17 548	99.5%	5.1%
Service charges - water revenue	20 238	20 238	4 233	20.9%	4 875	24.1%	6 103	30.2%	5 119	25.3%	20 330	100.5%	4 118	95.5%	24.3%
Service charges - sanitation revenue	8 446	8 446	2 146	25.4%	2 243	26.6%	2 314	27.4%	2 231	26.4%	8 935	105.8%	1 907	102.7%	17.0%
Service charges - refuse revenue	12 912	12 912	3 209	24.9%	3 231	25.0%	3 236	25.1%	3 240	25.1%	12 915	100.0%	2 670	102.7%	21.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 287	5 292	1 637	31.0%	1 935	36.6%	1 649	31.1%	764	14.4%	5 984	113.1%	656	88.2%	16.4%
Interest earned - external investments	1 666	1 741	349	20.9%	458	27.5%	586	33.7%	455	26.1%	1 849	106.2%	621	114.5%	(26.7%)
Interest earned - outstanding debtors	723	800	211	29.2%	264	36.5%	282	35.2%	239	29.9%	996	124.5%	202	103.1%	18.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	572	1 422	118	20.6%	109	19.1%	228	16.0%	395	27.8%	850	59.8%	135	46.9%	193.6%
Licences and permits	1 223	1 177	300	24.5%	318	26.0%	192	16.3%	260	22.1%	1 071	91.0%	257	91.6%	1.4%
Agency services	1 306	1 306	209	16.0%	226	17.3%	573	43.9%	250	19.1%	1 257	96.2%	268	87.3%	(6.9%)
Transfers recognised - operational	47 665	52 594	7 942	16.7%	7 619	16.0%	27 443	52.2%	8 475	16.1%	51 480	97.9%	3 978	84.5%	113.0%
Other own revenue	2 366	4 061	793	33.5%	685	28.9%	2 947	72.6%	(1 519)	(37.4%)	2 906	71.5%	893	89.7%	(270.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	226 480	245 689	51 581	22.8%	52 940	23.4%	67 645	27.5%	63 620	25.9%	235 786	96.0%	61 769	89.5%	3.0%
Employee related costs	78 871	75 997	18 258	23.1%	22 327	28.3%	16 141	21.2%	18 236	24.0%	74 962	98.6%	16 559	91.8%	10.1%
Remuneration of councillors	3 511	3 511	819	23.3%	846	24.1%	771	21.9%	987	28.1%	3 423	97.5%	822	98.5%	20.1%
Debt impairment	1 095	3 160	620	56.6%	413	37.8%	827	26.2%	620	19.6%	2 480	78.5%	-	-	(100.0%)
Depreciation and asset impairment	6 945	8 427	2 061	29.7%	1 374	19.8%	2 748	32.6%	2 039	24.2%	8 223	97.6%	6 427	92.0%	(68.3%)
Finance charges	1 242	4 746	-	-	42	3.4%	-	-	4 668	98.4%	4 710	99.2%	47	8.3%	9 824.4%
Bulk purchases	59 397	60 311	18 702	31.5%	12 781	21.5%	12 977	21.5%	13 851	23.0%	58 311	96.7%	13 995	100.9%	(1.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 430	1 285	538	37.6%	734	51.3%	(350)	(27.2%)	353	27.5%	1 275	99.2%	554	243.4%	(36.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	73 989	88 252	10 583	14.3%	14 422	19.5%	34 531	39.1%	22 865	25.9%	82 402	93.4%	23 366	79.8%	(2.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 635)	(15 585)	31 307		(12 580)		(3 347)		(25 154)		(9 774)		(28 104)		
Transfers recognised - capital	11 071	14 352	1 688	15.3%	2 344	21.2%	4 947	34.5%	2 527	17.6%	11 506	80.2%	(1 331)	91.7%	(289.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 436	(1 233)	32 996		(10 236)		1 600		(22 627)		1 732		(29 435)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 436	(1 233)	32 996		(10 236)		1 600		(22 627)		1 732		(29 435)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 436	(1 233)	32 996		(10 236)		1 600		(22 627)		1 732		(29 435)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 436	(1 233)	32 996		(10 236)		1 600		(22 627)		1 732		(29 435)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	14 701	56 967	1 955	13.3%	3 170	21.6%	5 754	10.1%	43 195	75.8%	54 073	94.9%	8 542	105.8%	405.7%
National Government	10 802	12 565	-	-	1 870	17.3%	4 953	39.4%	1 589	12.6%	8 411	66.9%	-	59.3%	(100.0%)
Provincial Government	269	1 786	95	35.4%	-	-	-	-	1 065	59.6%	1 160	64.9%	-	60.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 071	14 352	95	.9%	1 870	16.9%	4 953	34.5%	2 653	18.5%	9 571	66.7%	-	59.6%	(100.0%)
Borrowing	-	879	-	-	-	-	-	-	-	-	-	-	549	-	(100.0%)
Internally generated funds	3 631	41 736	1 860	51.2%	1 300	35.8%	800	1.9%	40 542	97.1%	44 502	106.6%	7 993	151.0%	407.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 701	56 967	1 955	13.3%	3 170	21.6%	5 754	10.1%	43 195	75.8%	54 073	94.9%	8 542	105.8%	405.7%
Governance and Administration	1 286	2 436	65	5.0%	26	2.0%	120	4.9%	638	26.2%	848	34.8%	253	92.5%	152.1%
Executive & Council	57	123	38	67.5%	10	17.2%	-	-	392	318.0%	440	356.8%	-	-	(100.0%)
Budget & Treasury Office	925	867	-	-	-	-	-	-	-	-	-	-	-	14.8%	-
Corporate Services	305	1 446	27	8.7%	16	5.3%	120	8.3%	246	17.0%	409	28.3%	253	5 047.4%	(2.7%)
Community and Public Safety	3 761	3 376	640	17.0%	93	2.5%	572	17.0%	1 516	44.9%	2 820	83.5%	2 735	112.7%	(44.6%)
Community & Social Services	1 643	1 263	640	38.9%	93	5.6%	572	45.3%	1 516	120.0%	2 820	223.3%	2 735	162.9%	(44.6%)
Sport And Recreation	2 094	2 093	-	-	-	-	-	-	-	-	-	-	-	2.9%	-
Public Safety	24	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 573	9 978	1 055	13.9%	2 686	35.5%	3 351	33.6%	2 495	25.0%	9 587	96.1%	4 077	87.0%	(38.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 573	9 978	1 055	13.9%	2 686	35.5%	3 351	33.6%	2 495	25.0%	9 587	96.1%	4 077	87.0%	(38.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 080	41 176	195	9.4%	366	17.6%	1 710	4.2%	38 546	93.6%	40 818	99.1%	1 477	125.3%	2 509.7%
Electricity	850	2 881	-	-	49	5.8%	1 700	59.0%	1 273	44.2%	3 022	104.9%	705	106.7%	80.5%
Water	900	800	181	20.2%	298	33.1%	10	1.3%	588	73.5%	1 078	134.7%	27	70.4%	2 098.9%
Waste Water Management	50	759	-	-	18	36.5%	-	-	47	6.2%	65	8.6%	685	135.5%	(93.2%)
Waste Management	280	36 736	14	4.9%	-	-	-	-	36 638	99.7%	36 652	99.8%	60	43.2%	60 931.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	224 094	231 719	66 503	29.7%	71 030	31.7%	61 586	26.6%	37 228	16.1%	236 348	102.0%	30 602	90.1%	21.7%
Property rates, penalties and collection charges	40 803	40 906	15 322	37.6%	16 328	40.0%	6 488	15.9%	5 381	13.2%	43 519	106.4%	5 418	81.6%	(.7%)
Service charges	111 624	113 710	28 306	25.4%	26 987	24.2%	30 702	27.0%	26 143	23.0%	112 138	98.6%	24 518	92.2%	6.6%
Other revenue	10 542	13 027	2 682	25.4%	3 345	31.7%	5 948	45.7%	4 698	36.1%	16 674	128.0%	(2 924)	77.5%	(260.6%)
Government - operating	47 665	48 648	18 258	38.3%	17 384	36.5%	14 552	29.9%	(1 943)	(4.0%)	48 251	99.2%	927	96.0%	(309.6%)
Government - capital	11 071	12 921	1 375	12.4%	6 288	56.8%	3 158	24.4%	2 100	16.3%	12 921	100.0%	1 646	79.8%	27.6%
Interest	2 390	2 506	560	23.4%	696	29.1%	738	29.5%	850	33.9%	2 845	113.5%	1 018	132.8%	(16.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 924)	(225 715)	(54 277)	25.4%	(67 447)	31.5%	(46 842)	20.8%	(55 424)	24.6%	(223 990)	99.2%	(53 645)	89.0%	3.3%
Suppliers and employees	(212 682)	(225 601)	(54 277)	25.5%	(67 447)	31.7%	(46 842)	20.8%	(55 345)	24.5%	(223 912)	99.3%	(53 576)	89.5%	3.3%
Finance charges	(1 242)	(114)	-	-	-	-	-	-	(78)	68.7%	(78)	68.7%	(69)	5.8%	13.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	10 170	6 004	12 226	120.2%	3 582	35.2%	14 744	245.6%	(18 195)	(303.1%)	12 357	205.8%	(23 043)	102.2%	(21.0%)
Cash Flow from Investing Activities															
Receipts	6	7	5	77.7%	12	178.0%	7	101.9%	18	277.8%	41	632.6%	(20)	(241.3%)	(189.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6	7	5	77.7%	12	178.0%	7	101.9%	18	277.8%	41	632.6%	1	95.1%	2 658.6%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(21)	-	(100.0%)
Payments	(14 701)	(19 636)	(1 955)	13.3%	(3 132)	21.3%	(5 754)	29.3%	(6 744)	34.3%	(17 584)	89.5%	(8 408)	113.2%	(19.8%)
Capital assets	(14 701)	(19 636)	(1 955)	13.3%	(3 132)	21.3%	(5 754)	29.3%	(6 744)	34.3%	(17 584)	89.5%	(8 408)	113.2%	(19.8%)
Net Cash from/(used) Investing Activities	(14 695)	(19 630)	(1 950)	13.3%	(3 120)	21.2%	(5 747)	29.3%	(6 726)	34.3%	(17 543)	89.4%	(8 428)	113.3%	(20.2%)
Cash Flow from Financing Activities															
Receipts	213	255	75	35.3%	19	8.9%	37	14.6%	70	27.6%	202	79.1%	75	114.8%	(5.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	213	255	75	35.3%	19	8.9%	37	14.6%	70	27.6%	202	79.1%	75	114.8%	(5.6%)
Payments	(311)	(325)	-	-	(77)	24.8%	-	-	(83)	25.7%	(160)	49.4%	(69)	25.7%	20.8%
Repayment of borrowing	(311)	(325)	-	-	(77)	24.8%	-	-	(83)	25.7%	(160)	49.4%	(69)	25.7%	20.8%
Net Cash from/(used) Financing Activities	(98)	(70)	75	(76.2%)	(58)	59.0%	37	(53.3%)	(13)	18.5%	41	(59.0%)	6	(57.8%)	(330.3%)
Net Increase/(Decrease) in cash held	(4 623)	(13 696)	10 351	(223.9%)	404	(8.7%)	9 035	(66.0%)	(24 934)	182.0%	(5 144)	37.6%	(31 466)	143.7%	(20.8%)
Cash/cash equivalents at the year begin:	18 066	21 407	21 407	118.5%	31 758	175.8%	32 163	150.2%	41 197	192.4%	21 407	100.0%	44 063	89.3%	(6.5%)
Cash/cash equivalents at the year end:	13 443	7 711	31 758	236.2%	32 163	239.3%	41 197	534.3%	16 263	210.9%	16 263	210.9%	12 597	69.7%	29.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 159	50.2%	247	5.7%	207	4.8%	1 691	39.3%	4 304	20.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 436	86.1%	149	2.0%	75	1.0%	812	10.9%	7 472	35.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 069	45.0%	125	2.7%	93	2.0%	2 313	50.3%	4 600	21.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	673	47.8%	71	5.1%	54	3.8%	610	43.3%	1 408	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 023	54.0%	83	4.4%	58	3.1%	730	38.5%	1 894	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	95.7%	0	.5%	0	.4%	0	3.3%	5	-	-	-	-	-
Interest on Arrear Debtor Accounts	9	1.3%	5	.7%	7	1.0%	695	96.9%	717	3.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(582)	(61.7%)	327	34.6%	103	10.9%	1 096	116.1%	944	4.4%	3 978	421.3%	-	-
Total By Income Source	11 793	55.3%	1 007	4.7%	596	2.8%	7 946	37.2%	21 343	100.0%	3 978	18.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(199)	(36.8%)	41	7.6%	43	8.0%	656	121.2%	541	2.5%	-	-	-	-
Commercial	2 466	82.7%	205	6.9%	20	.7%	292	9.8%	2 983	14.0%	-	-	-	-
Households	9 544	53.8%	758	4.3%	531	3.0%	6 913	39.0%	17 746	83.1%	-	-	-	-
Other	(17)	(23.8%)	3	4.2%	1	2.0%	86	117.6%	73	.3%	3 978	5 467.1%	-	-
Total By Customer Group	11 793	55.3%	1 007	4.7%	596	2.8%	7 946	37.2%	21 343	100.0%	3 978	18.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 313	100.0%	-	-	-	-	-	-	5 313	70.0%
Bulk Water	100	100.0%	-	-	-	-	-	-	100	1.3%
PAYE deductions	729	100.0%	-	-	-	-	-	-	729	9.6%
VAT (output less input)	348	100.0%	-	-	-	-	-	-	348	4.6%
Pensions / Retirement	1 104	100.0%	-	-	-	-	-	-	1 104	14.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 595	100.0%	-	-	-	-	-	-	7 595	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	185 216	207 813	62 768	33.9%	50 462	27.2%	31 229	15.0%	39 312	18.9%	183 770	88.4%	41 272	89.7%	(4.8%)
Property rates	30 262	30 262	27 113	89.6%	(606)	(2.0%)	(161)	(.5%)	(186)	(.6%)	26 160	86.4%	(232)	96.3%	(19.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	63 423	57 621	14 271	22.5%	12 468	19.7%	12 624	21.9%	16 778	29.1%	56 141	97.4%	12 204	90.8%	37.5%
Service charges - water revenue	10 985	10 152	2 589	23.6%	2 470	22.5%	3 023	29.8%	2 885	28.4%	10 967	108.0%	2 123	88.0%	35.9%
Service charges - sanitation revenue	13 812	12 821	3 227	23.4%	2 930	21.2%	2 894	22.6%	3 100	24.2%	12 151	94.8%	2 804	90.3%	10.5%
Service charges - refuse revenue	7 621	7 617	2 073	27.2%	1 836	24.1%	1 805	23.7%	1 952	25.6%	7 666	100.6%	1 582	91.0%	23.4%
Service charges - other	10	20	1	7.9%	5	54.6%	11	55.1%	3	14.8%	20	101.1%	(3)	-	(211.6%)
Rental of facilities and equipment	912	1 039	300	32.9%	323	35.4%	308	29.6%	266	25.6%	1 197	115.2%	382	118.8%	(30.3%)
Interest earned - external investments	450	850	201	44.6%	228	50.7%	282	33.1%	830	97.6%	1 540	181.2%	309	166.3%	168.8%
Interest earned - outstanding debtors	1 300	1 100	19	1.5%	97	7.5%	489	44.4%	331	30.1%	936	85.1%	182	50.5%	81.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 269	19 864	1 295	39.6%	1 377	42.1%	1 517	7.6%	1 291	6.5%	5 479	27.6%	1 108	108.4%	16.5%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	(1 457)	-	(100.0%)
Agency services	2 185	2 582	815	37.3%	801	36.7%	205	7.9%	408	15.8%	2 229	86.3%	2 276	139.5%	(82.1%)
Transfers recognised - operational	49 964	61 638	10 527	21.1%	27 454	54.9%	7 886	12.8%	10 608	17.2%	56 474	91.6%	17 934	79.1%	(40.9%)
Other own revenue	1 024	1 141	338	33.0%	322	31.5%	345	30.2%	624	54.7%	1 629	142.8%	2 060	290.4%	(69.7%)
Gains on disposal of PPE	-	1 105	-	-	756	-	-	-	423	38.3%	1 179	106.8%	-	-	(100.0%)
Operating Expenditure	195 679	221 189	38 400	19.6%	54 075	27.6%	31 960	14.4%	48 372	21.9%	172 807	78.1%	53 743	83.0%	(10.0%)
Employee related costs	66 828	63 849	13 495	20.2%	15 306	22.9%	13 550	21.2%	13 498	21.1%	55 849	87.5%	13 514	89.9%	(.1%)
Remuneration of councillors	3 526	3 526	825	23.4%	776	22.0%	796	22.6%	1 003	28.4%	3 400	96.4%	1 219	97.8%	(17.7%)
Debt impairment	2 765	17 265	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 944	8 874	2 144	24.0%	2 144	24.0%	-	-	2 858	32.2%	7 145	80.5%	1 500	100.0%	90.5%
Finance charges	6 136	5 663	1 376	22.4%	535	8.7%	-	-	1 853	32.7%	3 764	66.5%	551	58.2%	236.5%
Bulk purchases	41 848	41 848	10 297	24.6%	8 995	21.5%	8 501	20.3%	8 786	21.0%	36 579	87.4%	11 686	91.8%	(24.8%)
Other Materials	1 519	1 462	111	7.3%	143	9.4%	301	20.6%	224	15.3%	779	53.3%	466	93.0%	(52.0%)
Contracted services	-	-	177	-	-	-	(177)	-	-	-	-	-	(662)	-	(100.0%)
Transfers and grants	1 690	1 390	180	10.7%	443	26.2%	263	18.9%	333	23.9%	1 218	87.6%	353	95.0%	(5.7%)
Other expenditure	62 424	77 313	9 796	15.7%	25 733	41.2%	8 726	11.3%	19 819	25.6%	64 073	82.9%	25 115	77.7%	(21.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 463)	(13 376)	24 368		(3 612)		(731)		(9 061)		10 963		(12 470)		
Transfers recognised - capital	11 016	28 276	4 628	42.0%	8 622	78.3%	(1 338)	(4.7%)	3 712	13.1%	15 624	55.3%	14 061	81.3%	(73.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	553	14 900	28 996		5 010		(2 069)		(5 349)		26 588		1 591		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	553	14 900	28 996		5 010		(2 069)		(5 349)		26 588		1 591		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	553	14 900	28 996		5 010		(2 069)		(5 349)		26 588		1 591		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	553	14 900	28 996		5 010		(2 069)		(5 349)		26 588		1 591		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	18 762	34 973	4 692	25.0%	6 627	35.3%	2 015	5.8%	5 399	15.4%	18 732	53.6%	13 968	67.3%	(61.3%)
National Government	10 418	23 534	4 692	45.0%	6 359	61.0%	748	3.2%	4 616	19.6%	16 415	69.8%	13 596	70.3%	(66.0%)
Provincial Government	598	4 843	-	-	251	42.1%	19	.4%	300	6.2%	571	11.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 016	28 377	4 692	42.6%	6 611	60.0%	767	2.7%	4 917	17.3%	16 986	59.9%	13 596	68.7%	(63.8%)
Borrowing	7 746	6 596	-	-	16	.2%	1 248	18.9%	483	7.3%	1 747	26.5%	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	372	38.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 762	34 973	4 692	25.0%	6 627	35.3%	2 015	5.8%	5 399	15.4%	18 732	53.6%	13 968	67.3%	(61.3%)
Governance and Administration	1 006	1 007	24	2.4%	66	6.6%	273	27.1%	339	33.6%	702	69.7%	372	76.9%	(9.1%)
Executive & Council	50	50	-	-	-	-	-	-	28	55.6%	28	55.6%	36	91.4%	(22.1%)
Budget & Treasury Office	529	529	11	2.0%	39	7.3%	233	44.0%	128	24.1%	410	77.4%	337	74.3%	(62.1%)
Corporate Services	427	428	14	3.2%	27	6.4%	41	9.5%	183	42.8%	265	61.9%	-	100.0%	(100.0%)
Community and Public Safety	2 343	1 936	4	.2%	378	16.1%	91	4.7%	328	16.9%	800	41.3%	195	46.3%	68.2%
Community & Social Services	2 343	1 757	4	.2%	251	10.7%	39	2.2%	328	18.6%	621	35.4%	195	43.1%	68.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	179	-	-	127	-	52	29.2%	-	-	179	100.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 132	3 173	239	7.6%	758	24.2%	145	4.6%	175	5.5%	1 317	41.5%	90	984.8%	95.6%
Planning and Development	291	290	-	-	-	-	3	1.0%	2	.6%	5	1.6%	4	2.6%	(56.5%)
Road Transport	2 840	2 883	239	8.4%	758	26.7%	142	4.9%	174	6.0%	1 312	45.5%	86	4 160.9%	102.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 282	28 856	4 425	36.0%	5 425	44.2%	1 505	5.2%	4 558	15.8%	15 913	55.1%	13 311	61.5%	(65.8%)
Electricity	1 000	1 252	-	-	-	-	15	1.2%	73	5.9%	88	7.0%	304	37.5%	(75.9%)
Water	6 923	6 108	1 783	25.8%	1 068	15.4%	265	4.3%	687	11.3%	3 803	62.3%	4 502	99.4%	(84.7%)
Waste Water Management	4 359	21 496	2 643	60.6%	4 358	100.0%	1 226	5.7%	3 797	17.7%	12 023	55.9%	8 505	49.9%	(55.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	402.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	191 016	218 115	56 223	29.4%	62 638	32.8%	67 981	31.2%	33 409	15.3%	220 251	101.0%	48 885	97.6%	(31.7%)
Property rates, penalties and collection charges	30 262	29 657	7 140	23.6%	6 059	20.0%	6 311	21.3%	5 544	18.7%	25 055	84.5%	5 161	78.6%	7.4%
Service charges	90 634	86 467	21 611	23.8%	21 663	23.9%	21 696	25.1%	21 892	25.3%	86 862	100.5%	19 848	91.2%	10.3%
Other revenue	7 389	10 126	18 983	256.9%	26 683	361.1%	8 489	83.8%	2 533	25.0%	56 689	559.8%	23 571	1 393.2%	(89.3%)
Government - operating	49 964	61 538	8 288	16.6%	8 005	16.0%	24 153	39.2%	2 610	4.2%	43 056	70.0%	-	9.2%	(100.0%)
Government - capital	11 016	28 376	-	-	-	-	6 868	24.2%	-	-	6 868	24.2%	-	6.0%	-
Interest	1 750	1 950	201	11.5%	228	13.1%	463	23.8%	830	42.6%	1 722	88.3%	305	39.8%	172.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(180 491)	(189 701)	(36 138)	20.0%	(58 001)	32.1%	(49 251)	26.0%	(49 923)	26.3%	(193 313)	101.9%	(72 883)	116.5%	(31.5%)
Suppliers and employees	(172 665)	(183 811)	(35 958)	20.8%	(57 023)	33.0%	(48 989)	26.7%	(49 092)	26.7%	(191 062)	103.9%	(72 530)	121.3%	(32.3%)
Finance charges	(6 136)	(4 500)	-	-	(535)	8.7%	-	-	(499)	11.1%	(1 034)	23.0%	-	-	(100.0%)
Transfers and grants	(1 690)	(1 390)	(180)	10.7%	(443)	26.2%	(263)	18.9%	(333)	23.9%	(1 218)	87.6%	(353)	95.0%	(5.7%)
Net Cash from/(used) Operating Activities	10 525	28 414	20 085	190.8%	4 637	44.1%	18 730	65.9%	(16 514)	(58.1%)	26 938	94.8%	(23 997)	(2.2%)	(31.2%)
Cash Flow from Investing Activities															
Receipts	72	1 155	-	-	8 000	11 111.1%	14 000	1 212.3%	-	-	22 000	1 905.0%	-	-	-
Proceeds on disposal of PPE	-	1 105	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	8 000	-	14 000	-	-	-	22 000	-	-	-	-
Payments	(18 762)	(34 973)	(4 699)	25.0%	(6 627)	35.3%	(2 008)	5.7%	(5 398)	15.4%	(18 732)	53.6%	(4 852)	20.2%	11.3%
Capital assets	(18 762)	(34 973)	(4 699)	25.0%	(6 627)	35.3%	(2 008)	5.7%	(5 398)	15.4%	(18 732)	53.6%	(4 852)	20.2%	11.3%
Net Cash from/(used) Investing Activities	(18 690)	(33 818)	(4 699)	25.1%	1 373	(7.3%)	11 992	(35.5%)	(5 398)	16.0%	3 268	(9.7%)	(4 852)	20.3%	11.3%
Cash Flow from Financing Activities															
Receipts	7 806	6 696	120	1.5%	66	.9%	42	.6%	88	1.3%	317	4.7%	74	381.8%	18.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 746	6 596	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	100	120	200.4%	66	110.8%	42	42.2%	88	87.8%	317	316.7%	74	381.8%	18.1%
Payments	(2 118)	(1 845)	-	-	-	-	-	-	(1 875)	101.6%	(1 875)	101.6%	-	-	(100.0%)
Repayment of borrowing	(2 118)	(1 845)	-	-	-	-	-	-	(1 875)	101.6%	(1 875)	101.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	5 688	4 851	120	2.1%	66	1.2%	42	.9%	(1 787)	(36.8%)	(1 558)	(32.1%)	74	(11.8%)	(2 502.2%)
Net Increase/(Decrease) in cash held	(2 476)	(553)	15 507	(626.2%)	6 076	(245.4%)	30 763	(5 562.7%)	(23 699)	4 285.4%	28 647	(5 180.1%)	(28 775)	(295.3%)	(17.6%)
Cash/cash equivalents at the year begin:	7 222	1 927	1 927	26.7%	17 434	241.4%	23 510	1 220.3%	54 273	2 817.0%	1 927	100.0%	27 295	100.0%	98.8%
Cash/cash equivalents at the year end:	4 745	1 374	17 434	367.4%	23 510	495.4%	54 273	3 951.2%	30 574	2 225.9%	30 574	2 225.9%	(1 480)	(20.5%)	(2 166.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 627	25.9%	249	2.5%	375	3.7%	6 884	67.9%	10 134	29.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 830	55.3%	140	2.0%	176	2.5%	2 780	40.1%	6 925	20.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 286	27.0%	200	4.2%	202	4.2%	3 078	64.6%	4 765	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 264	23.3%	197	3.6%	216	4.0%	3 755	69.1%	5 432	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	812	23.6%	120	3.5%	133	3.9%	2 375	69.0%	3 439	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	12.0%	5	2.5%	6	3.2%	150	82.3%	182	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	85	2.9%	26	.9%	55	1.9%	2 736	94.3%	2 902	8.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 172)	(216.1%)	62	11.5%	60	11.0%	1 593	293.6%	543	1.6%	-	-	-	-
Total By Income Source	8 753	25.5%	997	2.9%	1 222	3.6%	23 350	68.0%	34 322	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	232	10.1%	76	3.3%	161	7.0%	1 826	79.6%	2 296	6.7%	-	-	-	-
Commercial	2 755	57.4%	140	2.9%	141	2.9%	1 765	36.8%	4 801	14.0%	-	-	-	-
Households	5 245	20.5%	672	2.6%	851	3.3%	18 810	73.5%	25 578	74.5%	-	-	-	-
Other	521	31.6%	109	6.6%	68	4.1%	949	57.6%	1 647	4.8%	-	-	-	-
Total By Customer Group	8 753	25.5%	997	2.9%	1 222	3.6%	23 350	68.0%	34 322	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr C M Africa	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	113 921	125 180	46 864	41.1%	32 831	28.8%	30 636	24.5%	15 871	12.7%	126 202	100.8%	15 422	96.5%	2.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	33	-	28	-	484	-	545	-	-	-	(100.0%)
Service charges - other	648	648	375	57.8%	100	15.4%	117	18.0%	44	6.7%	635	97.9%	82	99.0%	(46.9%)
Rental of facilities and equipment	11 162	11 324	8 618	77.2%	1 326	11.9%	998	8.8%	496	4.4%	11 439	101.0%	454	100.9%	9.3%
Interest earned - external investments	500	1 000	393	78.7%	392	78.3%	400	40.0%	465	46.5%	1 650	165.0%	340	99.3%	36.9%
Interest earned - outstanding debtors	4	4	1	16.2%	1	24.3%	1	26.5%	1	36.4%	4	103.5%	1	116.6%	29.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	49	49	23	46.2%	19	38.4%	34	68.6%	41	84.2%	116	237.3%	42	169.1%	(1.7%)
Agency services	4 873	4 611	24	.5%	769	15.8%	2 712	58.8%	1 294	28.1%	4 799	104.1%	949	100.0%	36.3%
Transfers recognised - operational	95 423	106 050	37 337	39.1%	28 456	29.8%	27 490	25.9%	13 248	12.5%	106 531	100.5%	14 337	95.2%	(7.6%)
Other own revenue	412	797	93	22.6%	1 736	421.1%	(1 143)	(143.5%)	(203)	(25.5%)	482	60.5%	(1 221)	(164.5%)	(83.3%)
Gains on disposal of PPE	850	697	-	-	-	-	-	-	-	-	-	-	438	-	(100.0%)
Operating Expenditure	116 966	127 921	26 112	22.3%	41 779	35.7%	27 235	21.3%	32 142	25.1%	127 268	99.5%	19 790	94.2%	62.4%
Employee related costs	63 417	63 382	13 585	21.4%	18 827	29.7%	17 155	27.1%	16 715	26.4%	66 282	104.6%	13 572	100.0%	23.2%
Remuneration of councillors	5 036	5 078	1 188	23.6%	1 220	24.2%	1 163	22.9%	1 423	28.0%	4 995	98.4%	1 771	97.7%	(19.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	330	-	(100.0%)
Depreciation and asset impairment	1 997	1 952	-	-	977	48.9%	487	24.9%	488	25.0%	1 952	100.0%	335	89.1%	45.6%
Finance charges	141	145	15	10.8%	73	51.7%	12	8.3%	50	34.5%	150	103.4%	97	27.6%	(48.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	25	-	34	-	41	-	439	-	538	-	34	89.7%	1 180.8%
Transfers and grants	-	150	-	-	-	-	-	-	5	3.3%	5	3.3%	-	-	(100.0%)
Other expenditure	46 376	57 214	11 298	24.4%	20 647	44.5%	8 377	14.6%	13 023	22.8%	53 346	93.2%	3 651	89.3%	256.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 045)	(2 741)	20 752		(8 948)		3 402		(16 272)		(1 066)		(4 368)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	767	1 639	51	6.7%	115	14.9%	850	51.8%	636	38.8%	1 652	100.8%	1 463	81.7%	(56.5%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	115.0%	-
Internally generated funds	767	1 639	51	6.7%	115	14.9%	850	51.8%	636	38.8%	1 652	100.8%	1 463	76.3%	(56.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	767	1 639	51	6.7%	115	14.9%	850	51.8%	636	38.8%	1 652	100.8%	1 463	81.7%	(56.5%)
Governance and Administration	170	346	28	16.4%	5	2.7%	124	35.8%	235	67.8%	391	113.0%	90	91.2%	161.3%
Executive & Council	20	59	3	15.0%	-	-	-	-	21	34.9%	24	40.0%	-	43.4%	(100.0%)
Budget & Treasury Office	115	196	-	-	-	-	15	7.5%	158	80.7%	173	88.3%	19	96.6%	737.2%
Corporate Services	35	91	25	71.2%	5	13.2%	109	119.9%	56	61.3%	194	213.7%	71	92.5%	(21.3%)
Community and Public Safety	560	1 257	22	4.0%	110	19.6%	723	57.5%	381	30.3%	1 236	98.4%	1 063	79.3%	(64.2%)
Community & Social Services	-	-	21	-	-	-	-	-	-	-	21	-	-	-	-
Sport And Recreation	60	61	-	-	52	87.0%	19	31.9%	-	-	72	117.4%	359	197.5%	(100.0%)
Public Safety	500	1 196	1	.3%	58	11.5%	701	58.6%	371	31.0%	1 131	94.6%	703	57.5%	(47.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	3	-	10	-	13	-	-	-	(100.0%)
Economic and Environmental Services	37	36	1	3.1%	-	-	2	6.7%	20	56.9%	24	66.8%	310	76.6%	(93.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Environmental Protection	37	36	1	3.1%	-	-	2	6.7%	20	56.9%	24	66.8%	310	77.8%	(93.4%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	112 590	125 068	44 013	39.1%	31 852	28.3%	29 277	23.4%	17 180	13.7%	122 322	97.8%	25 660	102.7%	(33.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	648	648	369	57.0%	139	21.5%	133	20.6%	527	81.3%	1 169	180.3%	109	100.2%	384.9%
Other revenue	16 475	17 476	3 203	19.4%	5 524	33.5%	4 838	27.7%	2 210	12.6%	15 776	90.3%	3 198	99.6%	(30.9%)
Government - operating	94 963	105 940	40 047	42.2%	25 795	27.2%	23 905	22.6%	13 976	13.2%	103 723	97.9%	22 013	103.2%	(36.5%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	504	1 004	394	78.1%	393	77.9%	401	40.0%	467	46.5%	1 655	164.8%	341	99.3%	37.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106 635)	(121 600)	(27 352)	25.6%	(34 992)	32.8%	(27 692)	22.8%	(32 319)	26.6%	(122 355)	100.6%	(20 433)	93.9%	58.2%
Suppliers and employees	(106 495)	(121 304)	(27 337)	25.7%	(34 920)	32.8%	(27 680)	22.8%	(32 264)	26.6%	(122 200)	100.7%	(20 336)	93.9%	58.7%
Finance charges	(141)	(145)	(15)	10.9%	(73)	51.7%	(12)	8.3%	(50)	34.2%	(150)	103.1%	(97)	100.1%	(48.6%)
Transfers and grants	-	(150)	-	-	-	-	-	-	(5)	3.3%	(5)	3.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	5 955	3 469	16 661	279.8%	(3 140)	(52.7%)	1 585	45.7%	(15 139)	(436.4%)	(33)	(1.0%)	5 227	(50.7%)	(389.6%)
Cash Flow from Investing Activities															
Receipts	-	697	-	-	-	-	-	-	-	-	-	-	295	127.0%	(100.0%)
Proceeds on disposal of PPE	-	697	-	-	-	-	-	-	-	-	-	-	295	127.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(767)	(1 639)	(47)	6.1%	(115)	14.9%	(850)	51.8%	(636)	38.8%	(1 647)	100.5%	(1 170)	67.4%	(45.6%)
Capital assets	(767)	(1 639)	(47)	6.1%	(115)	14.9%	(850)	51.8%	(636)	38.8%	(1 647)	100.5%	(1 170)	67.4%	(45.6%)
Net Cash from/(used) Investing Activities	(767)	(942)	(47)	6.1%	(115)	14.9%	(850)	90.2%	(636)	67.5%	(1 647)	174.9%	(875)	13.4%	(27.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(786)	(831)	(22)	2.8%	(412)	52.4%	(52)	6.3%	(610)	73.5%	(1 096)	132.0%	(610)	125.8%	.1%
Repayment of borrowing	(786)	(831)	(22)	2.8%	(412)	52.4%	(52)	6.3%	(610)	73.5%	(1 096)	132.0%	(610)	125.8%	.1%
Net Cash from/(used) Financing Activities	(786)	(831)	(22)	2.8%	(412)	52.4%	(52)	6.3%	(610)	73.5%	(1 096)	132.0%	(610)	125.8%	.1%
Net Increase/(Decrease) in cash held	4 402	1 697	16 592	376.9%	(3 667)	(83.3%)	684	40.3%	(16 385)	(965.7%)	(2 776)	(163.6%)	3 742	(24.1%)	(537.9%)
Cash/cash equivalents at the year begin:	-	2 858	14 710	-	31 302	-	27 635	966.8%	28 319	990.7%	14 710	514.6%	10 968	100.0%	158.2%
Cash/cash equivalents at the year end:	4 402	4 555	31 302	711.1%	27 635	627.8%	28 319	621.7%	11 933	262.0%	11 933	262.0%	14 710	449.9%	(18.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	45.2%	1	9.7%	1	9.5%	5	35.6%	13	.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24	42.4%	2	3.9%	1	2.3%	30	51.4%	58	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2	45.5%	1	18.2%	1	18.2%	1	18.2%	3	.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4	39.2%	1	11.3%	1	6.8%	5	42.7%	11	.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	15.7%	18	6.0%	15	4.7%	228	73.6%	310	18.1%	-	-	-	-
Interest on Arrear Debtor Accounts	0	1.5%	0	1.0%	0	1.4%	3	96.1%	4	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	685	52.1%	121	9.2%	49	3.7%	459	35.0%	1 314	76.8%	-	-	-	-
Total By Income Source	769	45.0%	144	8.4%	68	4.0%	730	42.7%	1 712	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1)	(817.9%)	0	382.1%	-	-	0	535.8%	0	-	-	-	-	-
Commercial	50	66.7%	2	2.7%	2	2.7%	21	27.8%	76	4.4%	-	-	-	-
Households	561	39.5%	114	8.0%	66	4.6%	681	47.9%	1 422	83.1%	-	-	-	-
Other	159	74.0%	28	13.0%	-	-	28	13.0%	214	12.5%	-	-	-	-
Total By Customer Group	769	45.0%	144	8.4%	68	4.0%	730	42.7%	1 712	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9	100.0%	-	-	-	-	-	-	9	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9	100.0%	-	-	-	-	-	-	9	100.0%

Contact Details

Municipal Manager	Mr D P Beretti	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	114 096	114 096	30 166	26.4%	16 004	14.0%	16 649	14.6%	15 524	13.6%	78 343	68.7%	15 646	72.4%	(.8%)
Property rates	11 763	11 763	13 189	112.1%	(47)	(.4%)	(12)	(.1%)	(0)	-	13 130	111.6%	(131)	91.1%	(99.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31 710	31 710	7 923	25.0%	8 102	25.6%	9 811	30.9%	7 899	24.9%	33 736	106.4%	7 868	103.5%	.4%
Service charges - water revenue	10 456	10 456	2 280	21.8%	2 437	23.3%	3 169	30.3%	3 720	35.6%	11 606	111.0%	2 528	126.9%	47.1%
Service charges - sanitation revenue	6 859	6 859	3 673	53.5%	536	7.8%	436	6.4%	437	6.4%	5 082	74.1%	440	65.8%	(.7%)
Service charges - refuse revenue	4 432	4 432	1 380	31.1%	1 235	27.9%	1 124	25.4%	1 101	24.8%	4 841	109.2%	1 121	81.2%	(1.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	329	329	66	20.2%	57	17.4%	63	19.2%	56	17.1%	243	73.8%	70	68.2%	(19.1%)
Interest earned - external investments	742	742	32	4.3%	324	43.6%	54	7.3%	384	51.8%	794	107.0%	639	156.6%	(39.9%)
Interest earned - outstanding debtors	2 164	2 164	1 147	53.0%	1 126	52.0%	1 161	53.7%	1 214	56.1%	4 649	214.8%	790	199.6%	53.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 005	2 005	131	6.5%	56	2.8%	105	5.2%	62	3.1%	354	17.7%	78	35.4%	(20.4%)
Licences and permits	194	194	34	17.6%	36	18.5%	51	26.2%	32	16.5%	153	78.7%	145	427.3%	(77.9%)
Agency services	717	717	103	14.4%	178	24.9%	174	24.2%	152	21.2%	607	84.7%	67	55.9%	126.8%
Transfers recognised - operational	37 405	37 405	-	-	1 786	4.8%	11	-	-	-	1 797	4.8%	1 671	24.8%	(100.0%)
Other own revenue	5 319	5 319	207	3.9%	178	3.3%	159	3.0%	150	2.8%	694	13.1%	149	32.7%	.7%
Gains on disposal of PPE	-	-	-	-	-	-	342	-	316	-	658	-	210	-	50.0%
Operating Expenditure	114 156	114 156	21 440	18.8%	16 364	14.3%	35 929	31.5%	18 309	16.0%	92 041	80.6%	23 229	52.4%	(21.2%)
Employee related costs	40 142	40 142	9 725	24.2%	3 494	8.7%	18 761	46.7%	7 235	18.0%	39 215	97.7%	9 301	98.7%	(22.2%)
Remuneration of councillors	2 621	2 621	745	28.4%	409	15.6%	2 106	80.3%	1 414	53.9%	4 673	178.3%	1 025	138.6%	37.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 748	8 748	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 179	1 179	190	16.1%	190	16.1%	273	23.2%	368	31.2%	1 022	86.7%	96	58.7%	283.8%
Bulk purchases	25 901	25 901	6 279	24.2%	7 325	28.3%	7 814	30.2%	3 977	15.4%	25 395	98.0%	7 306	81.5%	(45.6%)
Other Materials	3 372	3 372	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	13	-	1 342	-	1 276	-	651	-	3 283	-	504	-	29.1%
Transfers and grants	-	-	1 190	-	130	-	1 115	-	517	-	2 952	-	1 052	2.0%	(50.9%)
Other expenditure	32 193	32 193	3 298	10.2%	3 473	10.8%	4 583	14.2%	4 146	12.9%	15 501	48.1%	3 943	74.7%	5.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61)	(61)	8 726		(360)		(19 280)		(2 785)		(13 698)		(7 583)		
Transfers recognised - capital	24 927	24 927	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(3)	-	(9)	-	(12)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	24 866	24 866	8 726		(360)		(19 282)		(2 794)		(13 710)		(7 583)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 866	24 866	8 726		(360)		(19 282)		(2 794)		(13 710)		(7 583)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 866	24 866	8 726		(360)		(19 282)		(2 794)		(13 710)		(7 583)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 866	24 866	8 726		(360)		(19 282)		(2 794)		(13 710)		(7 583)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	25 477	25 477	532	2.1%	5 644	22.2%	3 389	13.3%	6 512	25.6%	16 077	63.1%	14 304	116.1%	(54.5%)
National Government	24 627	24 627	532	2.2%	3 287	13.3%	3 389	13.8%	6 511	26.4%	13 719	55.7%	14 068	125.7%	(53.7%)
Provincial Government	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	2 356	-	-	-	-	-	2 356	-	-	-	-
Transfers recognised - capital	24 927	24 927	532	2.1%	5 644	22.6%	3 389	13.6%	6 511	26.1%	16 075	64.5%	14 068	111.8%	(53.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	550	550	-	-	-	-	-	-	-	-	-	-	43	5.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	2	-	2	-	193	-	(99.1%)
Capital Expenditure Standard Classification	25 477	25 477	532	2.1%	5 644	22.2%	3 389	13.3%	6 512	25.6%	16 077	63.1%	14 304	116.1%	(54.5%)
Governance and Administration	6 258	6 258	-	-	-	-	-	-	2	-	2	-	76	69.0%	(97.8%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	37.9%	-
Budget & Treasury Office	525	525	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 733	5 733	-	-	-	-	-	-	2	-	2	-	76	468.9%	(97.8%)
Community and Public Safety	-	-	52	-	3 266	-	592	-	624	-	4 534	-	9 482	540.8%	(93.4%)
Community & Social Services	-	-	52	-	3 256	-	592	-	-	-	3 899	-	1 529	89.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	10	-	-	-	624	-	634	-	7 560	-	(91.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	393	-	(100.0%)
Economic and Environmental Services	101	101	-	-	-	-	-	-	3	2.6%	3	2.6%	1 127	86.2%	(99.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	101	101	-	-	-	-	-	-	3	2.6%	3	2.6%	1 127	83.9%	(99.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 118	19 118	480	2.5%	2 378	12.4%	2 797	14.6%	5 884	30.8%	11 539	60.4%	3 619	30.4%	62.6%
Electricity	9 696	9 696	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	6 422	6 422	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 000	3 000	480	16.0%	2 378	79.3%	2 797	93.2%	5 884	196.1%	11 539	384.6%	3 619	162.6%	62.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	104 258	104 258	29 366	28.2%	30 684	29.4%	37 024	35.5%	17 715	17.0%	114 789	110.1%	29 079	79.8%	(39.1%)
Property rates, penalties and collection charges	5 766	5 766	1 382	24.0%	336	5.8%	1 626	28.2%	942	16.3%	4 287	74.3%	1 537	173.6%	(38.7%)
Service charges	26 204	26 204	13 220	50.5%	13 971	53.3%	16 334	62.3%	15 007	57.3%	58 532	223.4%	13 389	100.0%	12.1%
Other revenue	7 915	7 915	483	6.1%	467	5.9%	515	6.5%	448	5.7%	1 912	24.2%	979	279.5%	(54.3%)
Government - operating	37 705	37 705	10 424	27.6%	7 347	19.5%	500	1.3%	-	-	18 271	48.5%	3 799	50.4%	(100.0%)
Government - capital	24 627	24 627	2 967	12.0%	7 502	30.5%	17 142	69.6%	-	-	27 611	112.1%	8 130	24.3%	(100.0%)
Interest	2 041	2 041	889	43.6%	1 061	52.0%	907	44.4%	1 318	64.6%	4 175	204.6%	1 246	153.6%	5.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 624)	(104 624)	(28 755)	27.5%	(15 628)	14.9%	(27 495)	26.3%	(20 920)	20.0%	(92 797)	88.7%	(30 625)	89.5%	(31.7%)
Suppliers and employees	(104 484)	(104 484)	(26 508)	25.4%	(15 105)	14.5%	(26 072)	25.0%	(20 352)	19.5%	(88 036)	84.3%	(22 512)	82.7%	(9.6%)
Finance charges	(140)	(140)	(423)	302.0%	(492)	350.8%	(274)	195.5%	(454)	323.7%	(1 643)	1 171.9%	(96)	58.7%	373.2%
Transfers and grants	-	-	(1 823)	-	(31)	-	(1 149)	-	(115)	-	(3 118)	-	(8 017)	-	(98.6%)
Net Cash from/(used) Operating Activities	(366)	(366)	612	(167.1%)	15 056	(4 111.8%)	9 530	(2 602.6%)	(3 206)	875.5%	21 992	(6 006.1%)	(1 546)	(39.4%)	107.4%
Cash Flow from Investing Activities															
Receipts	4 000	4 000	-	-	-	-	-	-	-	-	-	-	(252)	89.3%	(100.0%)
Proceeds on disposal of PPE	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	(252)	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 477)	(25 477)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(25 477)	(25 477)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(21 477)	(21 477)	-	-	-	-	-	-	-	-	-	-	(252)	89.3%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	(7)	-	-	-	-	-	11	-	4	-	(1 305)	(9 865.7%)	(100.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(7)	-	-	-	-	-	11	-	4	-	(1 305)	(9 865.7%)	(100.8%)
Payments	(534)	(534)	(143)	26.8%	-	-	-	-	-	-	(143)	26.8%	-	(51.9%)	-
Repayment of borrowing	(534)	(534)	(143)	26.8%	-	-	-	-	-	-	(143)	26.8%	-	(51.9%)	-
Net Cash from/(used) Financing Activities	(534)	(534)	(150)	28.1%	-	-	-	-	11	(2.0%)	(139)	26.1%	(1 305)	(285.2%)	(100.8%)
Net Increase/(Decrease) in cash held	(22 377)	(22 377)	462	(2.1%)	15 056	(67.3%)	9 530	(42.6%)	(3 195)	14.3%	21 853	(97.7%)	(3 103)	246.9%	2.9%
Cash/cash equivalents at the year begin:	15 024	15 024	1 165	7.8%	1 627	10.8%	16 683	111.0%	26 212	174.5%	1 165	7.8%	(19 540)	92.8%	(234.1%)
Cash/cash equivalents at the year end:	(7 353)	(7 353)	1 627	(22.1%)	16 683	(226.9%)	26 212	(356.5%)	23 018	(313.1%)	23 018	(313.1%)	(22 643)	318.6%	(201.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 759	16.8%	624	3.8%	480	2.9%	12 586	76.5%	16 449	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 640	70.7%	79	2.1%	41	1.1%	974	26.1%	3 734	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 075	8.2%	297	2.3%	269	2.1%	11 429	87.4%	13 069	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	706	5.7%	274	2.2%	267	2.2%	11 041	89.9%	12 288	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	716	5.7%	285	2.3%	274	2.2%	11 374	89.9%	12 650	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	3.7%	2	1.6%	2	1.6%	116	93.1%	124	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	21	.2%	23	.2%	31	.3%	10 570	99.3%	10 645	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 107)	(92.2%)	12	1.0%	11	.9%	2 284	190.3%	1 200	1.7%	-	-	-	-
Total By Income Source	6 814	9.7%	1 597	2.3%	1 375	2.0%	60 375	86.1%	70 161	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	173	20.3%	20	2.4%	7	.8%	653	76.6%	853	1.2%	-	-	-	-
Commercial	2 272	85.1%	38	1.4%	19	.7%	342	12.8%	2 671	3.8%	-	-	-	-
Households	2 705	7.5%	876	2.4%	751	2.1%	31 771	88.0%	36 102	51.5%	-	-	-	-
Other	1 664	5.4%	663	2.2%	597	2.0%	27 610	90.4%	30 534	43.5%	-	-	-	-
Total By Customer Group	6 814	9.7%	1 597	2.3%	1 375	2.0%	60 375	86.1%	70 161	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 066	70.6%	1 275	29.4%	-	-	-	-	4 342	22.4%
Bulk Water	-	-	-	-	-	-	100	100.0%	100	.5%
PAYE deductions	513	49.6%	-	-	522	50.4%	-	-	1 034	5.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	16	100.0%	16	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	179	4.4%	430	10.6%	53	1.3%	3 384	83.6%	4 047	20.9%
Auditor-General	118	1.5%	353	4.5%	967	12.2%	6 476	81.8%	7 915	40.9%
Other	228	12.1%	102	5.4%	867	45.9%	692	36.6%	1 890	9.8%
Total	4 105	21.2%	2 161	11.2%	2 409	12.5%	10 669	55.2%	19 344	100.0%

Contact Details

Municipal Manager	Mr Morne Hoogbaard	028 551 1023
Financial Manager	Mr Nigel Delo	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	308 082	339 102	125 963	40.9%	60 699	19.7%	73 368	21.6%	57 655	17.0%	317 685	93.7%	44 797	98.9%	28.7%
Property rates	62 412	61 912	60 540	97.0%	849	1.4%	(40)	(.1%)	162	.3%	61 511	99.4%	(127)	100.3%	(227.6%)
Property rates - penalties and collection charges	262	262	42	16.2%	98	37.6%	121	46.4%	75	28.8%	337	128.9%	66	44.8%	14.5%
Service charges - electricity revenue	105 057	105 057	26 035	24.8%	23 730	22.6%	26 415	25.1%	24 530	23.3%	100 710	95.9%	22 835	97.0%	7.4%
Service charges - water revenue	27 556	27 364	7 200	26.1%	6 421	23.3%	8 670	31.7%	6 730	24.6%	29 022	106.1%	5 734	100.5%	17.4%
Service charges - sanitation revenue	19 109	19 109	6 862	35.9%	4 401	23.0%	4 573	23.9%	4 564	23.9%	20 400	106.8%	4 112	99.3%	11.0%
Service charges - refuse revenue	14 333	14 333	3 665	25.6%	3 590	25.0%	3 671	25.6%	3 683	25.7%	14 609	101.9%	3 358	100.5%	9.7%
Service charges - other	6 394	6 394	1 868	29.2%	2 541	39.7%	2 110	33.0%	336	5.3%	6 856	107.2%	314	104.5%	7.1%
Rental of facilities and equipment	3 698	3 698	959	25.9%	1 277	34.5%	1 101	29.8%	803	21.7%	4 141	112.0%	715	90.6%	12.4%
Interest earned - external investments	2 580	2 580	502	19.4%	1 307	50.7%	711	27.5%	2 034	78.8%	4 554	176.5%	869	121.7%	134.2%
Interest earned - outstanding debtors	785	785	158	20.1%	219	27.9%	206	26.2%	423	53.9%	1 005	128.1%	178	90.3%	137.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 316	21 953	3 023	70.0%	2 312	53.6%	3 122	14.2%	2 313	10.5%	10 770	49.1%	1 871	141.0%	23.6%
Licences and permits	307	307	28	9.1%	104	33.8%	53	17.4%	23	7.6%	208	67.8%	22	91.8%	6.0%
Agency services	1 521	1 521	382	25.1%	408	26.8%	438	28.8%	382	25.1%	1 609	105.8%	343	113.1%	11.3%
Transfers recognised - operational	51 637	64 129	12 838	24.9%	12 526	24.3%	20 765	32.4%	3 368	5.3%	49 496	77.2%	3 353	93.7%	.4%
Other own revenue	3 114	4 696	829	26.6%	912	29.3%	950	20.2%	7 386	157.3%	10 077	214.6%	1 143	155.0%	546.1%
Gains on disposal of PPE	5 000	5 000	1 032	20.6%	6	.1%	500	10.0%	842	16.8%	2 379	47.6%	11	73.1%	7 854.3%
Operating Expenditure	310 244	338 725	66 777	21.5%	77 008	24.8%	71 042	21.0%	73 826	21.8%	288 652	85.2%	67 654	92.8%	9.1%
Employee related costs	108 408	116 042	24 767	22.8%	30 673	28.3%	25 653	22.1%	24 626	21.2%	105 719	91.1%	23 041	96.5%	6.9%
Remuneration of councillors	5 858	5 858	1 311	22.4%	1 271	21.7%	1 289	22.0%	1 923	32.8%	5 793	98.9%	1 253	98.1%	53.5%
Debt impairment	3 056	17 710	935	30.6%	1 705	55.8%	1 072	6.1%	1 720	9.7%	5 431	30.7%	1 719	140.3%	-
Depreciation and asset impairment	21 795	21 795	4 853	22.3%	4 796	22.0%	4 761	21.8%	3 146	14.4%	17 556	80.6%	3 458	91.2%	(9.0%)
Finance charges	8 763	8 763	-	-	4 155	47.4%	-	-	4 449	50.8%	8 604	98.2%	3 977	99.7%	11.9%
Bulk purchases	75 205	75 205	21 201	28.2%	15 478	20.6%	18 976	25.2%	15 395	20.5%	71 051	94.5%	15 472	95.1%	(.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 939	6 535	834	14.0%	1 434	24.1%	1 192	18.2%	1 393	21.3%	4 853	74.3%	1 784	68.9%	(21.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	81 220	86 819	12 876	15.9%	17 496	21.5%	18 099	20.8%	21 174	24.4%	69 645	80.2%	16 950	65.5%	24.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 162)	377	59 186		(16 308)		2 326		(16 171)		29 032		(22 857)		
Transfers recognised - capital	20 662	40 453	508	2.5%	4 037	19.5%	731	1.8%	2 378	5.9%	7 654	18.9%	1 573	42.2%	51.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 500	40 829	59 693		(12 272)		3 057		(13 793)		36 686		(21 284)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 500	40 829	59 693		(12 272)		3 057		(13 793)		36 686		(21 284)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 500	40 829	59 693		(12 272)		3 057		(13 793)		36 686		(21 284)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 500	40 829	59 693		(12 272)		3 057		(13 793)		36 686		(21 284)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	70 861	78 237	2 265	3.2%	6 740	9.5%	4 181	5.3%	6 570	8.4%	19 757	25.3%	8 571	55.3%	(23.3%)
National Government	19 397	39 155	1 203	6.2%	2 516	13.0%	1 465	3.7%	2 021	5.2%	7 205	18.4%	1 623	37.4%	24.5%
Provincial Government	417	450	-	-	1	.3%	20	4.4%	133	29.5%	154	34.2%	9	97.1%	1 364.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	848	848	-	-	324	38.2%	311	36.7%	-	-	636	75.0%	-	-	-
Transfers recognised - capital	20 662	40 453	1 203	5.8%	2 841	13.7%	1 796	4.4%	2 154	5.3%	7 995	19.8%	1 632	45.3%	32.0%
Borrowing	39 765	28 214	654	1.6%	2 443	6.1%	2 140	7.6%	2 708	9.6%	7 945	28.2%	5 724	66.4%	(52.7%)
Internally generated funds	10 434	9 571	408	3.9%	1 456	14.0%	245	2.6%	1 708	17.8%	3 817	39.9%	1 215	71.7%	40.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 861	78 237	2 265	3.2%	6 740	9.5%	4 181	5.3%	6 570	8.4%	19 757	25.3%	8 571	55.3%	(23.3%)
Governance and Administration	1 442	1 567	251	17.4%	292	20.2%	80	5.1%	269	17.2%	892	56.9%	343	62.5%	(21.6%)
Executive & Council	38	38	19	50.1%	8	20.0%	-	-	7	18.0%	33	88.1%	-	68.9%	(100.0%)
Budget & Treasury Office	53	53	9	16.9%	6	11.9%	8	15.5%	22	41.8%	46	86.2%	51	83.2%	(56.0%)
Corporate Services	1 350	1 476	223	16.5%	278	20.6%	71	4.8%	240	16.3%	813	55.1%	293	59.7%	(17.9%)
Community and Public Safety	4 139	6 079	1 102	26.6%	1 649	39.8%	441	7.3%	940	15.5%	4 132	68.0%	2 846	68.1%	(67.0%)
Community & Social Services	1 042	1 042	17	1.6%	31	3.0%	29	2.8%	237	22.7%	314	30.1%	43	28.7%	452.0%
Sport And Recreation	2 934	4 701	1 074	36.6%	1 579	53.8%	394	8.4%	560	11.9%	3 608	76.7%	2 791	71.7%	(79.9%)
Public Safety	163	303	11	6.7%	39	23.9%	17	5.8%	130	43.0%	197	65.2%	11	95.6%	1 044.8%
Housing	-	33	-	-	-	-	-	-	14	41.4%	14	41.4%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 946	28 634	21	.1%	198	1.3%	80	.3%	1 928	6.7%	2 227	7.8%	2 152	68.8%	(10.4%)
Planning and Development	7	7	6	95.0%	-	-	-	-	-	-	6	95.0%	-	-	-
Road Transport	14 939	28 627	15	.1%	198	1.3%	80	.3%	1 928	6.7%	2 221	7.8%	2 152	68.8%	(10.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 334	41 958	891	1.8%	4 601	9.1%	3 580	8.5%	3 433	8.2%	12 506	29.8%	3 230	43.0%	6.3%
Electricity	27 832	21 820	662	2.4%	2 245	8.1%	922	4.2%	1 849	8.5%	5 678	26.0%	1 408	28.3%	31.3%
Water	7 451	4 750	43	.6%	53	.7%	-	-	189	4.0%	285	6.0%	870	67.0%	(78.3%)
Waste Water Management	13 602	13 964	186	1.4%	2 303	16.9%	1 435	10.3%	1 395	10.0%	5 320	38.1%	952	38.6%	46.5%
Waste Management	1 450	1 423	-	-	-	-	1 223	85.9%	-	-	1 223	85.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	319 175	370 019	95 368	29.9%	131 585	41.2%	155 886	42.1%	83 258	22.5%	466 097	126.0%	65 193	112.7%	27.7%
Property rates, penalties and collection charges	61 426	60 955	19 415	31.6%	18 160	29.6%	17 945	29.4%	15 507	25.4%	71 027	116.5%	13 868	112.6%	11.8%
Service charges	169 129	168 941	35 227	20.8%	37 524	22.2%	41 928	24.8%	36 505	21.6%	151 184	89.5%	33 846	89.2%	7.9%
Other revenue	12 957	32 176	26 802	206.9%	57 964	447.4%	73 737	229.2%	23 386	72.7%	181 890	565.3%	11 602	638.7%	101.6%
Government - operating	51 637	64 129	12 838	24.9%	12 526	24.3%	20 765	32.4%	3 368	5.3%	49 496	77.2%	3 353	93.7%	.4%
Government - capital	20 662	40 453	508	2.5%	4 037	19.5%	731	1.8%	2 378	5.9%	7 654	18.9%	1 573	42.2%	51.2%
Interest	3 365	3 365	577	17.2%	1 374	40.8%	780	23.2%	2 115	62.8%	4 846	144.0%	950	103.2%	122.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(282 141)	(295 739)	(87 348)	31.0%	(119 336)	42.3%	(83 385)	28.2%	(90 489)	30.6%	(380 558)	128.7%	(70 333)	115.6%	28.7%
Suppliers and employees	(273 377)	(286 976)	(87 348)	32.0%	(115 181)	42.1%	(83 385)	29.1%	(86 040)	30.0%	(371 954)	129.6%	(66 356)	116.2%	29.7%
Finance charges	(8 763)	(8 763)	-	-	(4 155)	47.4%	-	-	(4 449)	50.8%	(8 604)	98.2%	(3 977)	99.7%	11.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 034	74 279	8 020	21.7%	12 249	33.1%	72 501	97.6%	(7 231)	(9.7%)	85 539	115.2%	(5 141)	89.8%	40.7%
Cash Flow from Investing Activities															
Receipts	5 000	5 000	1 032	20.6%	6	.1%	500	10.0%	842	16.8%	2 379	47.6%	11	73.0%	7 854.3%
Proceeds on disposal of PPE	5 000	5 000	1 032	20.6%	6	.1%	500	10.0%	842	16.8%	2 379	47.6%	11	73.1%	7 854.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 861)	(78 237)	(2 265)	3.2%	(6 740)	9.5%	(4 181)	5.3%	(6 570)	8.4%	(19 757)	25.3%	(8 571)	55.3%	(23.3%)
Capital assets	(70 861)	(78 237)	(2 265)	3.2%	(6 740)	9.5%	(4 181)	5.3%	(6 570)	8.4%	(19 757)	25.3%	(8 571)	55.3%	(23.3%)
Net Cash from/(used) Investing Activities	(65 861)	(73 237)	(1 234)	1.9%	(6 735)	10.2%	(3 681)	5.0%	(5 729)	7.8%	(17 378)	23.7%	(8 561)	54.7%	(33.1%)
Cash Flow from Financing Activities															
Receipts	39 777	28 226	12 742	32.0%	77	.2%	64	.2%	12 180	43.2%	25 062	88.8%	39	1.9%	30 789.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	39 765	28 214	12 679	31.9%	-	-	-	-	12 103	42.9%	24 781	87.8%	-	-	(100.0%)
Increase (decrease) in consumer deposits	12	12	64	529.2%	77	640.7%	64	530.6%	77	642.6%	281	2 343.2%	39	209.3%	95.6%
Payments	(10 078)	(10 078)	-	-	(4 713)	46.8%	-	-	(5 850)	58.1%	(10 564)	104.8%	(4 802)	100.1%	21.8%
Repayment of borrowing	(10 078)	(10 078)	-	-	(4 713)	46.8%	-	-	(5 850)	58.1%	(10 564)	104.8%	(4 802)	100.1%	21.8%
Net Cash from/(used) Financing Activities	29 698	18 148	12 742	42.9%	(4 636)	(15.6%)	64	.4%	6 329	34.9%	14 499	79.9%	(4 762)	(3 218.5%)	(232.9%)
Net Increase/(Decrease) in cash held	872	19 189	19 528	2 240.0%	878	100.7%	68 884	359.0%	(6 630)	(34.6%)	82 659	430.8%	(18 463)	81.2%	(64.1%)
Cash/cash equivalents at the year begin:	48 652	52 583	52 583	108.1%	72 111	148.2%	72 988	138.8%	141 872	269.8%	52 583	100.0%	66 441	100.0%	113.5%
Cash/cash equivalents at the year end:	49 524	71 772	72 111	145.6%	72 988	147.4%	141 872	197.7%	135 242	188.4%	135 242	188.4%	47 977	98.6%	181.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 442	42.2%	282	4.9%	203	3.5%	2 858	49.4%	5 784	15.4%	114	2.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 258	68.0%	220	2.4%	102	1.1%	2 621	28.5%	9 202	24.5%	24	.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 620	46.2%	281	2.8%	155	1.5%	4 944	49.4%	10 000	26.7%	581	5.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 473	29.6%	200	4.0%	155	3.1%	3 146	63.3%	4 973	13.3%	193	3.9%	-	-
Receivables from Exchange Transactions - Waste Management	1 167	43.5%	142	5.3%	106	3.9%	1 270	47.3%	2 685	7.2%	134	5.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	9	-	-	-
Interest on Arrear Debtor Accounts	135	11.2%	62	5.1%	58	4.8%	955	78.9%	1 209	3.2%	63	5.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	32	-	-	-
Other	722	19.7%	284	7.8%	154	4.2%	2 498	68.3%	3 659	9.8%	695	19.0%	-	-
Total By Income Source	16 817	44.8%	1 470	3.9%	933	2.5%	18 292	48.8%	37 512	100.0%	1 845	4.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	538	30.7%	16	.9%	16	.9%	1 183	67.5%	1 753	4.7%	-	-	-	-
Commercial	4 010	72.6%	200	3.6%	75	1.3%	1 241	22.5%	5 526	14.7%	-	-	-	-
Households	12 269	40.6%	1 255	4.2%	842	2.8%	15 868	52.5%	30 234	80.6%	1 845	6.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 817	44.8%	1 470	3.9%	933	2.5%	18 292	48.8%	37 512	100.0%	1 845	4.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 610	100.0%	-	-	-	-	-	-	2 610	81.3%
Bulk Water	73	100.0%	-	-	-	-	-	-	73	2.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	528	100.0%	-	-	-	-	-	-	528	16.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 212	100.0%	-	-	-	-	-	-	3 212	100.0%

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8002
Financial Manager	Mrs L Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	765 887	779 873	311 544	40.7%	149 073	19.5%	162 842	20.9%	165 548	21.2%	789 006	101.2%	141 650	95.7%	16.9%
Property rates	89 111	89 112	88 166	98.9%	305	.3%	100	.1%	124	.1%	88 695	99.5%	(40)	99.1%	(409.7%)
Property rates - penalties and collection charges	1 550	1 550	385	24.8%	434	28.0%	416	26.8%	426	27.5%	1 661	107.1%	354	86.3%	20.4%
Service charges - electricity revenue	320 365	320 280	87 670	27.4%	82 809	25.8%	81 099	25.3%	82 723	25.8%	334 301	104.4%	75 544	102.9%	9.5%
Service charges - water revenue	93 852	93 907	26 049	27.8%	22 040	23.5%	26 382	28.1%	21 814	23.2%	96 285	102.5%	20 489	101.9%	6.5%
Service charges - sanitation revenue	46 608	47 508	66 470	142.6%	(2 594)	(5.6%)	(2 776)	(5.8%)	(2 655)	(5.6%)	58 445	123.0%	2 686	119.7%	(198.8%)
Service charges - refuse revenue	32 747	33 163	3 018	9.2%	9 059	27.7%	9 135	27.5%	9 192	27.7%	30 405	91.7%	2 772	87.5%	231.6%
Service charges - other	12 465	14 164	7 719	61.9%	2 540	20.4%	2 952	20.8%	2 716	19.2%	15 928	112.5%	2 300	114.8%	18.1%
Rental of facilities and equipment	5 989	6 474	2 231	37.2%	1 262	21.1%	1 762	27.2%	1 314	20.3%	6 569	101.5%	1 279	113.8%	2.8%
Interest earned - external investments	14 010	14 226	2 955	21.1%	4 700	33.5%	6 634	46.6%	4 014	28.2%	18 303	128.7%	7 329	157.1%	(45.2%)
Interest earned - outstanding debtors	183	187	49	26.8%	50	27.5%	47	24.9%	47	25.3%	194	103.4%	51	84.3%	(7.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 382	26 127	858	4.7%	(33)	(.2%)	14 928	57.1%	9 329	35.7%	25 082	96.0%	1 440	19.3%	547.6%
Licences and permits	5 084	5 280	1 399	27.5%	1 344	26.4%	1 500	28.4%	1 402	26.5%	5 645	106.9%	1 282	107.5%	9.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 146	111 066	11 091	12.0%	27 430	29.8%	16 215	14.6%	36 449	32.8%	91 185	82.1%	20 773	72.8%	75.5%
Other own revenue	33 283	16 717	13 483	40.5%	(274)	(.8%)	4 343	26.0%	(1 349)	(8.1%)	16 204	96.9%	5 332	64.2%	(125.3%)
Gains on disposal of PPE	112	112	-	-	-	-	105	93.5%	(0)	(.1%)	105	93.4%	57	8.3%	(100.2%)
Operating Expenditure	781 801	795 791	155 377	19.9%	171 898	22.0%	172 721	21.7%	165 582	20.8%	665 577	83.6%	156 066	82.6%	6.1%
Employee related costs	224 738	219 550	46 156	20.5%	47 996	21.4%	49 451	22.5%	50 228	22.9%	193 831	88.3%	48 173	85.9%	4.3%
Remuneration of councillors	9 392	9 392	2 157	23.0%	2 183	23.2%	2 183	23.2%	2 671	28.4%	9 194	97.9%	2 170	99.4%	23.1%
Debt impairment	30 180	41 130	-	-	-	-	12 684	30.8%	4 295	10.4%	16 979	41.3%	-	-	(100.0%)
Depreciation and asset impairment	55 441	60 457	12 296	22.2%	12 353	22.3%	13 758	22.8%	8 636	14.3%	47 043	77.8%	7 317	85.8%	18.0%
Finance charges	2 781	2 819	41	1.5%	1 258	45.2%	-	-	1 239	43.9%	2 537	90.0%	1 129	73.8%	9.7%
Bulk purchases	223 719	220 719	50 006	22.4%	44 763	20.0%	49 007	22.2%	47 503	21.5%	191 279	86.7%	42 779	83.9%	11.0%
Other Materials	10 161	10 821	3 772	37.1%	2 471	24.3%	3 049	28.2%	2 043	18.9%	11 335	104.7%	2 094	95.8%	(2.4%)
Contracted services	39 533	39 889	7 209	18.2%	10 539	26.7%	9 598	24.1%	10 174	25.5%	37 519	94.1%	9 213	95.3%	10.4%
Transfers and grants	1 210	1 177	232	19.2%	399	33.0%	267	22.7%	232	19.7%	1 129	95.9%	337	86.7%	(31.3%)
Other expenditure	183 520	188 583	33 510	18.3%	49 809	27.1%	32 475	17.2%	36 387	19.3%	152 181	80.7%	41 427	84.1%	(12.2%)
Loss on disposal of PPE	1 127	1 254	-	-	128	11.3%	250	19.9%	2 173	173.3%	2 550	203.4%	1 427	363.1%	52.2%
Surplus/(Deficit)	(15 915)	(15 919)	156 167		(22 825)		(9 880)		(34)		123 429		(14 417)		
Transfers recognised - capital	41 332	75 182	2 160	5.2%	17 279	41.8%	12 104	16.1%	15 633	20.8%	47 176	62.7%	7 555	70.5%	106.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 418	59 264	158 327		(5 546)		2 225		15 599		170 604		(6 862)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 418	59 264	158 327		(5 546)		2 225		15 599		170 604		(6 862)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 418	59 264	158 327		(5 546)		2 225		15 599		170 604		(6 862)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 418	59 264	158 327		(5 546)		2 225		15 599		170 604		(6 862)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	123 710	153 197	12 791	10.3%	29 370	23.7%	26 584	17.4%	44 924	29.3%	113 669	74.2%	38 399	85.6%	17.0%
National Government	27 603	35 361	2 707	9.8%	11 877	43.0%	6 106	17.3%	4 557	12.9%	25 247	71.4%	6 743	89.8%	(32.4%)
Provincial Government	13 730	34 458	1 704	12.4%	3 077	22.4%	3 830	11.1%	3 654	10.6%	12 265	35.6%	1 542	60.7%	136.9%
District Municipality	-	-	-	-	-	-	-	-	(109)	-	(109)	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 332	69 819	4 411	10.7%	14 954	36.2%	9 936	14.2%	8 101	11.6%	37 402	53.6%	8 286	76.6%	(2.2%)
Borrowing	1 447	1 447	-	-	48	3.3%	-	-	211	14.6%	259	17.9%	-	4.9%	(100.0%)
Internally generated funds	78 731	79 714	8 090	10.3%	14 140	18.0%	16 295	20.4%	36 286	45.5%	74 811	93.9%	29 889	93.0%	21.4%
Public contributions and donations	2 200	2 217	290	13.2%	228	10.4%	353	15.9%	326	14.7%	1 196	54.0%	225	78.4%	45.1%
Capital Expenditure Standard Classification	123 710	153 197	12 791	10.3%	29 370	23.7%	26 584	17.4%	44 924	29.3%	113 669	74.2%	38 399	85.6%	17.0%
Governance and Administration	6 422	6 741	2 566	40.0%	437	6.8%	580	8.6%	1 832	27.2%	5 416	80.3%	245	79.0%	648.7%
Executive & Council	500	500	-	-	57	11.3%	73	14.5%	44	8.8%	173	34.7%	-	99.8%	(100.0%)
Budget & Treasury Office	181	501	18	10.1%	58	32.2%	37	7.5%	463	92.5%	577	115.3%	84	68.3%	453.6%
Corporate Services	5 741	5 741	2 548	44.4%	322	5.6%	470	8.2%	1 325	23.1%	4 665	81.3%	161	39.5%	722.7%
Community and Public Safety	16 013	36 995	2 171	13.6%	4 285	26.8%	3 719	10.1%	3 920	10.6%	14 095	38.1%	6 743	67.5%	(41.9%)
Community & Social Services	891	904	127	14.3%	484	54.4%	109	12.0%	84	9.3%	804	88.9%	877	86.3%	(90.5%)
Sport And Recreation	890	890	157	17.6%	192	21.6%	88	9.9%	82	9.2%	520	58.4%	4 196	90.6%	(98.0%)
Public Safety	1 232	1 232	248	20.2%	816	66.2%	52	4.2%	214	17.4%	1 330	108.0%	387	96.4%	(44.8%)
Housing	13 000	33 969	1 639	12.6%	2 792	21.5%	3 471	10.2%	3 540	10.4%	11 441	33.7%	1 282	49.3%	176.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 510	25 671	3 368	13.2%	6 388	25.0%	5 858	22.8%	8 517	33.2%	24 131	94.0%	10 660	94.1%	(20.1%)
Planning and Development	702	702	11	1.6%	28	4.0%	28	3.9%	259	36.9%	326	46.5%	359	66.3%	(27.9%)
Road Transport	24 808	24 969	3 356	13.5%	6 360	25.6%	5 831	23.4%	8 258	33.1%	23 805	95.3%	10 301	94.7%	(19.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	75 745	83 779	4 681	6.2%	18 260	24.1%	16 426	19.6%	30 648	36.6%	70 015	83.6%	20 684	93.9%	48.2%
Electricity	24 399	26 174	1 226	5.0%	4 849	19.9%	4 532	17.3%	11 370	43.4%	21 977	84.0%	6 850	98.0%	66.0%
Water	17 633	17 693	1 665	9.4%	7 282	41.3%	3 057	17.3%	4 263	24.1%	16 268	91.9%	5 209	82.5%	(18.1%)
Waste Water Management	28 857	35 055	1 775	6.1%	5 878	20.4%	5 815	16.6%	14 680	41.9%	28 148	80.3%	8 621	95.9%	70.3%
Waste Management	4 856	4 856	16	.3%	250	5.2%	3 022	62.2%	335	6.9%	3 623	74.6%	4	91.1%	9 435.5%
Other	20	10	5	23.5%	-	-	-	-	6	62.3%	11	109.3%	68	78.3%	(90.9%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	808 087	771 397	313 704	38.8%	166 167	20.6%	174 838	22.7%	174 142	22.6%	828 851	107.4%	149 147	103.2%	16.8%
Property rates, penalties and collection charges	90 281	88 302	78 766	87.2%	(7 769)	(8.6%)	(2 397)	(2.7%)	551	.6%	69 151	78.3%	(7 740)	60.6%	(107.1%)
Service charges	458 685	464 782	200 712	43.8%	122 362	26.7%	120 166	25.9%	107 346	23.1%	550 585	118.5%	111 846	121.8%	(4.0%)
Other revenue	104 940	32 749	17 972	17.1%	2 114	2.0%	22 070	67.4%	9 574	29.2%	51 729	158.0%	9 333	91.1%	2.6%
Government - operating	92 489	120 427	11 091	12.0%	27 430	29.7%	16 215	13.5%	44 487	36.9%	99 223	82.4%	20 773	72.8%	114.2%
Government - capital	47 499	50 724	2 160	4.5%	17 279	36.4%	12 104	23.9%	8 123	16.0%	39 665	78.2%	7 555	70.5%	7.5%
Interest	14 193	14 414	3 004	21.2%	4 751	33.5%	6 681	46.3%	4 062	28.2%	18 497	128.3%	7 380	155.8%	(45.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(686 235)	(639 796)	(269 507)	39.3%	(129 389)	18.9%	(102 207)	16.0%	(138 232)	21.6%	(639 335)	99.9%	(121 030)	103.8%	14.2%
Suppliers and employees	(682 245)	(635 808)	(269 234)	39.5%	(127 733)	18.7%	(101 940)	16.0%	(136 762)	21.5%	(635 669)	100.0%	(119 563)	104.0%	14.4%
Finance charges	(2 781)	(2 812)	(41)	1.5%	(1 258)	45.2%	-	-	(1 239)	44.1%	(2 537)	90.2%	(1 129)	73.8%	9.7%
Transfers and grants	(1 210)	(1 177)	(232)	19.2%	(399)	33.0%	(267)	22.7%	(232)	19.7%	(1 129)	95.9%	(337)	86.7%	(31.3%)
Net Cash from/(used) Operating Activities	121 851	131 601	44 197	36.3%	36 778	30.2%	72 631	55.2%	35 910	27.3%	189 515	144.0%	28 118	100.6%	27.7%
Cash Flow from Investing Activities															
Receipts	2 615	2 439	21	.8%	107	4.1%	69	2.8%	47	1.9%	245	10.0%	42	1.5%	12.4%
Proceeds on disposal of PPE	2 515	2 289	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	100	150	21	21.1%	107	107.3%	69	46.2%	47	31.5%	245	163.2%	42	-	12.4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123 710)	(147 548)	(14 832)	12.0%	(27 329)	22.1%	(26 584)	18.0%	(44 924)	30.4%	(113 669)	77.0%	(35 745)	87.4%	25.7%
Capital assets	(123 710)	(147 548)	(14 832)	12.0%	(27 329)	22.1%	(26 584)	18.0%	(44 924)	30.4%	(113 669)	77.0%	(35 745)	87.4%	25.7%
Net Cash from/(used) Investing Activities	(121 095)	(145 109)	(14 811)	12.2%	(27 222)	22.5%	(26 515)	18.3%	(44 877)	30.9%	(113 424)	78.2%	(35 703)	97.1%	25.7%
Cash Flow from Financing Activities															
Receipts	500	1 191	556	111.2%	748	149.7%	170	14.2%	601	50.5%	2 076	174.3%	635	383.0%	(5.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	391	-	-	-	-	-	-	-	-	-	-	-	(50 000 000.0%)	-
Increase (decrease) in consumer deposits	500	800	556	111.2%	748	149.7%	170	21.2%	601	75.2%	2 076	259.4%	635	583.0%	(5.2%)
Payments	(2 300)	(3 157)	(260)	11.3%	(1 359)	59.1%	-	-	(1 154)	36.5%	(2 773)	87.8%	(1 000)	35.9%	15.4%
Repayment of borrowing	(2 300)	(3 157)	(260)	11.3%	(1 359)	59.1%	-	-	(1 154)	36.5%	(2 773)	87.8%	(1 000)	35.9%	15.4%
Net Cash from/(used) Financing Activities	(1 800)	(1 966)	296	(16.4%)	(611)	33.9%	170	(8.6%)	(553)	28.1%	(698)	35.5%	(365)	(40.0%)	51.2%
Net Increase/(Decrease) in cash held	(1 044)	(15 475)	29 682	(2 844.2%)	8 945	(857.2%)	46 286	(299.1%)	(9 519)	61.5%	75 394	(487.2%)	(7 950)	125.9%	19.7%
Cash/cash equivalents at the year begin:	236 534	243 836	243 836	103.1%	273 518	115.6%	282 463	115.8%	328 749	134.8%	243 836	100.0%	251 786	100.0%	30.6%
Cash/cash equivalents at the year end:	235 490	228 362	273 518	116.1%	282 463	119.9%	328 749	144.0%	319 230	139.8%	319 230	139.8%	243 836	103.1%	30.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 755	95.9%	129	2.1%	20	.3%	100	1.7%	6 003	8.6%	3 775	62.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 661	99.6%	46	.3%	5	-	12	.1%	14 724	21.0%	130	.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 915	33.8%	510	4.4%	305	2.6%	6 840	59.1%	11 569	16.5%	158	1.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 905	17.5%	1 089	6.6%	911	5.5%	11 688	70.4%	16 594	23.7%	3 578	21.6%	-	-
Receivables from Exchange Transactions - Waste Management	2 380	35.4%	500	7.4%	339	5.0%	3 506	52.1%	6 724	9.6%	2 309	34.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	1.2%	2	.7%	2	.6%	321	97.5%	330	.5%	1	.3%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	224	-	-	-
Other	(7 117)	(50.6%)	1 703	12.1%	1 216	8.7%	18 253	129.9%	14 056	20.1%	878	6.2%	-	-
Total By Income Source	22 503	32.1%	3 979	5.7%	2 799	4.0%	40 718	58.2%	69 999	100.0%	11 053	15.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 482	54.8%	43	1.6%	26	1.0%	1 154	42.7%	2 705	3.9%	-	-	-	-
Commercial	13 496	66.1%	561	2.7%	447	2.2%	5 904	28.9%	20 408	29.2%	-	-	-	-
Households	7 525	16.0%	3 374	7.2%	2 325	5.0%	33 660	71.8%	46 885	67.0%	11 053	23.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 503	32.1%	3 979	5.7%	2 799	4.0%	40 718	58.2%	69 999	100.0%	11 053	15.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	683	100.0%	-	-	0	-	(0)	-	683	3.6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 417	100.0%	-	-	-	-	-	-	18 417	96.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	19 100	100.0%	-	-	0	-	(0)	-	19 100	100.0%

Contact Details

Municipal Manager	Dr Michele Gratz	044 606 5005
Financial Manager	Mr M MK Botha	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 156 995	1 217 777	277 997	24.0%	261 940	22.6%	311 900	25.6%	238 265	19.6%	1 090 102	89.5%	284 100	92.4%	(16.1%)
Property rates	171 573	171 250	42 030	24.5%	44 860	26.1%	42 270	24.7%	42 901	25.1%	172 061	100.5%	632	99.9%	6 689.9%
Property rates - penalties and collection charges	5 509	5 509	482	8.7%	1 406	25.5%	1 011	18.4%	973	17.7%	3 872	70.3%	684	72.1%	42.2%
Service charges - electricity revenue	475 717	471 917	115 046	24.2%	117 421	24.7%	120 269	25.5%	115 021	24.4%	467 757	99.1%	112 292	100.3%	2.4%
Service charges - water revenue	91 594	93 810	22 792	24.9%	24 336	26.6%	24 929	26.6%	19 233	20.5%	91 290	97.3%	20 678	104.6%	(7.0%)
Service charges - sanitation revenue	58 051	60 838	17 317	29.8%	14 247	24.5%	15 502	25.5%	17 353	28.5%	64 420	105.9%	3 046	98.4%	469.6%
Service charges - refuse revenue	42 379	43 376	11 682	27.6%	10 779	25.4%	10 893	25.1%	11 458	26.4%	44 812	103.3%	50	99.6%	22 645.1%
Service charges - other	396	396	80	20.1%	75	18.9%	73	18.4%	75	18.8%	302	76.2%	1	100.6%	8 323.5%
Rental of facilities and equipment	2 289	2 345	302	13.2%	1 456	63.6%	324	13.8%	298	12.7%	2 381	101.5%	283	95.0%	5.5%
Interest earned - external investments	18 732	18 732	5 629	30.1%	5 756	30.7%	6 143	32.8%	6 400	34.2%	23 928	127.7%	7 606	122.3%	(15.9%)
Interest earned - outstanding debtors	4 392	4 392	1 047	23.8%	939	21.4%	787	17.9%	861	19.6%	3 635	82.8%	961	91.3%	(10.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	17 515	49 033	4 559	26.0%	2 918	16.7%	3 572	7.3%	2 658	5.4%	13 707	28.0%	4 375	90.1%	(39.2%)
Licences and permits	2 601	2 601	612	23.5%	393	15.1%	757	29.1%	628	24.1%	2 389	91.8%	414	85.1%	51.7%
Agency services	6 586	6 586	2 337	35.5%	298	4.5%	2 825	42.9%	1 939	29.4%	7 399	112.3%	1 967	107.8%	(1.4%)
Transfers recognised - operational	236 512	254 133	50 278	21.3%	32 948	13.9%	68 324	26.9%	1 376	.5%	152 926	60.2%	117 192	67.8%	(98.8%)
Other own revenue	23 148	32 858	3 804	16.4%	4 108	17.7%	14 221	43.3%	17 091	52.0%	39 223	119.4%	13 919	139.2%	22.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 215 996	1 278 991	239 607	19.7%	296 667	24.4%	254 214	19.9%	336 844	26.3%	1 127 332	88.1%	362 489	85.1%	(7.1%)
Employee related costs	308 229	320 306	72 326	23.5%	90 511	29.4%	79 337	24.8%	79 079	24.7%	321 253	100.3%	72 158	98.1%	9.6%
Remuneration of councillors	18 139	18 139	3 944	21.7%	3 944	21.7%	3 943	21.7%	4 829	26.6%	16 660	91.8%	3 941	91.9%	22.6%
Debt impairment	20 000	51 517	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	111 412	114 790	27 398	24.6%	27 613	24.8%	26 837	23.4%	18 190	15.8%	100 038	87.1%	18 482	90.8%	(1.6%)
Finance charges	47 984	46 688	31	.1%	24 282	50.6%	16	-	22 971	49.2%	47 300	101.3%	24 485	99.2%	(6.2%)
Bulk purchases	324 002	317 965	76 370	23.6%	66 558	20.5%	64 608	20.3%	102 865	32.4%	310 401	97.6%	61 658	84.8%	66.8%
Other Materials	268	238	49	18.2%	39	14.7%	41	17.4%	57	23.8%	186	78.2%	97	82.5%	(41.5%)
Contracted services	181 672	180 540	16 675	9.2%	42 474	23.4%	40 552	22.5%	50 147	27.8%	149 849	83.0%	137 112	76.6%	(63.4%)
Transfers and grants	3 043	3 043	573	18.8%	889	29.2%	373	12.2%	701	23.0%	2 535	83.3%	861	103.1%	(18.5%)
Other expenditure	201 248	225 765	42 241	21.0%	40 358	20.1%	38 506	17.1%	58 005	25.7%	179 109	79.3%	43 695	79.3%	32.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(59 001)	(61 214)	38 391		(34 727)		57 686		(98 579)		(37 229)		(78 389)		
Transfers recognised - capital	118 340	152 007	24 633	20.8%	28 969	24.5%	18 157	11.9%	-	-	71 758	47.2%	26 494	16.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 339	90 793	63 024		(5 758)		75 843		(98 579)		34 529		(51 894)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	59 339	90 793	63 024		(5 758)		75 843		(98 579)		34 529		(51 894)		
Attributable to minorities	-	(7 749)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 339	83 044	63 024		(5 758)		75 843		(98 579)		34 529		(51 894)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 339	83 044	63 024		(5 758)		75 843		(98 579)		34 529		(51 894)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	252 243	235 167	27 248	10.8%	36 180	14.3%	38 215	16.3%	98 703	42.0%	200 346	85.2%	226 585	88.1%	(56.4%)
National Government	114 841	123 426	18 316	15.9%	17 311	15.1%	8 611	7.0%	64 381	52.2%	108 619	88.0%	164 483	95.1%	(60.9%)
Provincial Government	16 743	22 240	6 543	39.1%	4 516	27.0%	5 990	26.9%	5 415	24.3%	22 464	101.0%	31 751	101.7%	(82.9%)
District Municipality	6 000	5 841	-	-	463	7.7%	2 568	44.0%	1 569	26.9%	4 600	78.8%	-	-	(100.0%)
Other transfers and grants	51 681	23 066	397	.8%	7 780	15.1%	9 085	39.4%	6 528	28.3%	23 789	103.1%	2 006	81.7%	225.4%
Transfers recognised - capital	189 265	174 573	25 255	13.3%	30 069	15.9%	26 254	15.0%	77 893	44.6%	159 472	91.3%	198 240	95.9%	(60.7%)
Borrowing	13 505	13 525	-	-	-	-	-	-	4 399	32.5%	4 399	32.5%	11 734	79.0%	(62.5%)
Internally generated funds	49 473	47 069	1 993	4.0%	6 111	12.4%	11 961	25.4%	16 412	34.9%	36 476	77.5%	16 466	77.0%	(.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	145	6.0%	(100.0%)
Capital Expenditure Standard Classification	252 243	235 167	27 248	10.8%	36 180	14.3%	38 215	16.3%	98 703	42.0%	200 346	85.2%	226 585	88.1%	(56.4%)
Governance and Administration	9 797	10 452	312	3.2%	1 326	13.5%	357	3.4%	3 325	31.8%	5 319	50.9%	1 643	29.7%	102.3%
Executive & Council	2 400	2 610	93	3.9%	283	11.8%	88	3.4%	919	35.2%	1 382	53.0%	646	12.2%	42.3%
Budget & Treasury Office	350	470	18	5.1%	20	5.7%	37	7.8%	385	82.0%	460	97.8%	197	96.6%	95.5%
Corporate Services	7 047	7 372	201	2.8%	1 024	14.5%	233	3.2%	2 020	27.4%	3 477	47.2%	801	47.6%	152.3%
Community and Public Safety	29 738	22 609	33	.1%	2 008	6.8%	1 736	7.7%	6 660	29.5%	10 437	46.2%	5 671	40.5%	17.4%
Community & Social Services	4 529	4 263	-	-	39	.9%	91	2.1%	709	16.6%	839	19.7%	448	51.2%	58.3%
Sport And Recreation	8 209	9 695	-	-	923	11.2%	1 190	12.3%	2 838	29.3%	4 951	51.1%	2 527	27.6%	12.3%
Public Safety	2 939	4 832	-	-	1 009	34.3%	433	9.0%	2 701	55.9%	4 143	85.7%	1 581	63.1%	70.8%
Housing	14 036	2 195	33	.2%	34	.2%	20	.9%	398	18.1%	485	22.1%	1 115	69.5%	(64.3%)
Health	25	1 625	-	-	3	11.0%	2	.1%	14	.9%	19	1.2%	-	-	(100.0%)
Economic and Environmental Services	92 013	99 506	13 468	14.6%	11 622	12.6%	12 633	12.7%	61 472	61.8%	99 194	99.7%	174 209	97.0%	(64.7%)
Planning and Development	10	11	-	-	-	-	-	-	11	98.9%	11	98.9%	-	-	(100.0%)
Road Transport	91 933	99 425	13 468	14.6%	11 622	12.6%	12 633	12.7%	61 388	61.7%	99 110	99.7%	174 209	97.0%	(64.8%)
Environmental Protection	70	70	-	-	-	-	-	-	73	104.7%	73	104.7%	-	99.6%	(100.0%)
Trading Services	120 695	102 528	13 435	11.1%	21 224	17.6%	23 489	22.9%	27 206	26.5%	85 354	83.2%	45 061	87.4%	(39.6%)
Electricity	44 190	34 539	2 021	4.6%	2 332	5.3%	10 534	30.5%	10 573	30.6%	25 459	73.7%	12 174	83.3%	(13.2%)
Water	22 808	7 707	533	2.3%	331	1.5%	353	4.6%	2 616	33.9%	3 832	49.7%	5 445	95.5%	(52.0%)
Waste Water Management	41 407	56 842	10 882	26.3%	18 556	44.8%	12 518	22.0%	13 476	23.7%	55 431	97.5%	24 499	86.7%	(45.0%)
Waste Management	12 290	3 440	-	-	5	-	85	2.5%	542	15.8%	632	18.4%	2 943	98.6%	(81.6%)
Other	-	71	-	-	-	-	-	-	41	58.1%	41	58.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 265 363	1 329 463	373 374	29.5%	378 564	29.9%	554 915	41.7%	344 066	25.9%	1 650 919	124.2%	222 128	104.7%	54.9%
Property rates, penalties and collection charges	169 999	192 705	39 677	23.3%	46 416	27.3%	45 157	23.4%	45 937	23.8%	177 188	91.9%	30 756	96.5%	49.4%
Service charges	641 411	643 523	163 178	25.4%	170 471	26.6%	165 161	25.7%	170 549	26.5%	669 360	104.0%	158 908	101.0%	7.3%
Other revenue	46 221	61 907	9 972	21.6%	43 200	93.5%	199 099	321.6%	89 170	144.0%	341 441	551.5%	1 788	301.4%	4 886.2%
Government - operating	242 334	256 724	71 685	29.6%	86 677	35.8%	71 643	27.9%	19 991	7.8%	249 996	97.4%	4 464	87.3%	347.8%
Government - capital	142 274	151 481	82 473	58.0%	25 187	17.7%	67 171	44.3%	11 661	7.7%	186 492	123.1%	18 325	100.9%	(36.4%)
Interest	23 124	23 124	6 388	27.6%	6 612	28.6%	6 683	28.9%	6 758	29.2%	26 442	114.3%	7 886	105.4%	(14.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 039 666)	(1 111 730)	(292 107)	28.1%	(356 148)	34.3%	(433 854)	39.0%	(470 696)	42.3%	(1 552 805)	139.7%	(429 165)	107.2%	9.7%
Suppliers and employees	(988 639)	(1 061 998)	(291 393)	29.5%	(331 087)	33.5%	(433 326)	40.8%	(446 971)	42.1%	(1 502 777)	141.5%	(403 922)	107.6%	10.7%
Finance charges	(47 984)	(46 688)	(31)	.1%	(24 282)	50.6%	(16)	-	(22 970)	49.2%	(47 299)	101.3%	(24 485)	99.2%	(6.2%)
Transfers and grants	(3 043)	(3 043)	(683)	22.4%	(779)	25.6%	(512)	16.8%	(755)	24.8%	(2 729)	89.7%	(758)	101.2%	(.4%)
Net Cash from/(used) Operating Activities	225 697	217 734	81 267	36.0%	22 416	9.9%	121 061	55.6%	(126 630)	(58.2%)	98 113	45.1%	(207 037)	95.5%	(38.8%)
Cash Flow from Investing Activities															
Receipts	20 201	10 418	1 332	6.6%	583	2.9%	6 132	58.9%	7 167	68.8%	15 214	146.0%	(89 485)	(948.7%)	(108.0%)
Proceeds on disposal of PPE	20 201	10 418	1 332	6.6%	583	2.9%	6 132	58.9%	7 167	68.8%	15 214	146.0%	10 515	185.1%	(31.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(100 000)	-	(100.0%)
Payments	(176 570)	(166 920)	(26 499)	15.0%	(27 881)	15.8%	(33 904)	20.3%	(33 160)	19.9%	(121 445)	72.8%	(51 255)	55.0%	(35.3%)
Capital assets	(176 570)	(166 920)	(26 499)	15.0%	(27 881)	15.8%	(33 904)	20.3%	(33 160)	19.9%	(121 445)	72.8%	(51 255)	55.0%	(35.3%)
Net Cash from/(used) Investing Activities	(156 369)	(156 502)	(25 168)	16.1%	(27 298)	17.5%	(27 772)	17.7%	(25 993)	16.6%	(106 231)	67.9%	(140 739)	90.7%	(81.5%)
Cash Flow from Financing Activities															
Receipts	14 001	14 021	506	3.6%	2 142	15.3%	509	3.6%	4 757	33.9%	7 913	56.4%	3 790	28.3%	25.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	13 505	13 525	-	-	-	-	-	-	4 237	31.3%	4 237	31.3%	3 445	17.5%	23.0%
Increase (decrease) in consumer deposits	496	496	506	102.1%	2 142	432.2%	509	102.7%	519	104.8%	3 676	741.8%	345	134.9%	50.7%
Payments	(33 644)	(33 644)	(252)	.8%	(20 224)	60.1%	(268)	.8%	(20 318)	60.4%	(41 063)	122.0%	(19 003)	100.4%	6.9%
Repayment of borrowing	(33 644)	(33 644)	(252)	.8%	(20 224)	60.1%	(268)	.8%	(20 318)	60.4%	(41 063)	122.0%	(19 003)	100.4%	6.9%
Net Cash from/(used) Financing Activities	(19 644)	(19 624)	253	(1.3%)	(18 083)	92.1%	241	(1.2%)	(15 562)	79.3%	(33 150)	168.9%	(15 213)	202.2%	2.3%
Net Increase/(Decrease) in cash held	49 684	41 608	56 353	113.4%	(22 966)	(46.2%)	93 530	224.8%	(168 184)	(404.2%)	(41 267)	(99.2%)	(362 990)	78.2%	(53.7%)
Cash/cash equivalents at the year begin:	387 195	387 195	387 195	100.0%	443 548	114.6%	420 582	108.6%	514 112	132.8%	387 195	100.0%	650 184	100.0%	(20.9%)
Cash/cash equivalents at the year end:	436 879	428 803	443 548	101.5%	420 582	96.3%	514 112	119.9%	345 928	80.7%	345 928	80.7%	287 195	98.1%	20.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 501	25.8%	2 349	4.2%	2 403	4.3%	36 863	65.7%	56 116	34.2%	6 099	10.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 656	72.9%	1 467	4.5%	962	3.0%	6 363	19.6%	32 448	19.8%	514	1.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	14 998	49.5%	1 322	4.4%	943	3.1%	13 030	43.0%	30 292	18.5%	885	2.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	8 408	40.2%	582	2.8%	483	2.3%	11 451	54.7%	20 924	12.8%	3 761	18.0%	-	-
Receivables from Exchange Transactions - Waste Management	6 245	43.2%	423	2.9%	332	2.3%	7 454	51.6%	14 454	8.8%	3 177	22.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	10.8%	7	2.1%	6	2.0%	274	85.1%	322	.2%	55	17.2%	-	-
Interest on Arrear Debtor Accounts	390	4.8%	73	.9%	76	.9%	7 510	93.3%	8 048	4.9%	2 039	25.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 435)	(611.4%)	734	53.2%	616	44.7%	8 464	613.5%	1 380	.8%	786	56.9%	-	-
Total By Income Source	59 796	36.5%	6 957	4.2%	5 822	3.6%	91 409	55.7%	163 984	100.0%	17 316	10.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 334	45.1%	117	4.0%	114	3.8%	1 395	47.1%	2 960	1.8%	-	-	-	-
Commercial	21 928	61.1%	2 031	5.7%	1 403	3.9%	10 501	29.3%	35 862	21.9%	370	1.0%	-	-
Households	36 568	29.5%	4 766	3.8%	4 267	3.4%	78 286	63.2%	123 887	75.5%	16 752	13.5%	-	-
Other	(33)	(2.6%)	43	3.4%	39	3.0%	1 226	96.1%	1 276	.8%	195	15.2%	-	-
Total By Customer Group	59 796	36.5%	6 957	4.2%	5 822	3.6%	91 409	55.7%	163 984	100.0%	17 316	10.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	42 514	100.0%	-	-	-	-	-	-	42 514	91.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 409	100.0%	-	-	-	-	-	-	3 409	7.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	267	32.9%	72	8.9%	27	3.4%	446	54.9%	813	1.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	46 190	98.8%	72	.2%	27	.1%	446	1.0%	46 736	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	461 277	461 277	187 032	40.5%	76 821	16.7%	83 109	18.0%	62 169	13.5%	409 131	88.7%	57 470	96.2%	8.2%
Property rates	61 549	61 549	61 375	99.7%	466	.8%	(6)	-	(88)	(.1%)	61 747	100.3%	(23)	115.5%	289.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	190 256	190 256	45 636	24.0%	42 353	22.3%	43 932	23.1%	42 329	22.2%	174 251	91.6%	40 311	102.6%	5.0%
Service charges - water revenue	47 507	47 507	11 240	23.7%	11 735	24.7%	16 038	33.8%	10 917	23.0%	49 930	105.1%	8 990	106.8%	21.4%
Service charges - sanitation revenue	28 360	28 360	26 663	94.0%	19	.1%	(213)	(.7%)	276	1.0%	26 747	94.3%	612	106.7%	(54.9%)
Service charges - refuse revenue	15 116	15 116	15 381	101.8%	(294)	(1.9%)	(342)	(2.3%)	(271)	(1.8%)	14 475	95.8%	86	115.0%	(413.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 656	2 656	403	15.2%	406	15.3%	663	25.0%	560	21.1%	2 032	76.5%	441	109.6%	27.1%
Interest earned - external investments	1 952	1 952	166	8.5%	90	4.6%	99	5.1%	59	3.0%	415	21.2%	283	105.0%	(79.0%)
Interest earned - outstanding debtors	5 979	5 979	1 806	30.2%	2 241	37.5%	2 536	42.4%	2 275	38.0%	8 858	148.1%	1 630	126.3%	39.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 505	2 505	168	6.7%	176	7.0%	530	21.2%	577	23.0%	1 452	58.0%	478	102.0%	20.9%
Licences and permits	17 070	17 070	2 385	14.0%	1 661	9.7%	7 868	46.1%	4 080	23.9%	15 995	93.7%	3 490	86.3%	16.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 260	77 260	20 755	26.9%	13 269	17.2%	13 517	17.5%	-	-	47 541	61.5%	14	61.7%	(100.0%)
Other own revenue	9 568	9 568	1 053	11.0%	4 699	49.1%	(1 516)	(15.8%)	1 453	15.2%	5 689	59.5%	1 046	96.6%	39.0%
Gains on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	112	8.2%	(100.0%)
Operating Expenditure	474 745	474 745	109 535	23.1%	129 716	27.3%	127 960	27.0%	130 468	27.5%	497 680	104.8%	108 608	99.6%	20.1%
Employee related costs	149 022	149 022	35 981	24.1%	41 988	28.2%	36 317	24.4%	36 784	24.7%	151 070	101.4%	34 284	104.8%	7.3%
Remuneration of councillors	8 757	8 757	2 010	23.0%	1 998	22.8%	2 146	24.5%	2 026	23.1%	8 181	93.4%	2 455	109.5%	(17.5%)
Debt impairment	17 225	17 225	-	-	-	-	-	-	31	.2%	31	.2%	-	-	(100.0%)
Depreciation and asset impairment	19 394	19 394	-	-	-	-	12 929	66.7%	6 465	33.3%	19 394	100.0%	-	-	(100.0%)
Finance charges	10 228	10 228	20	.2%	1 809	17.7%	3 451	33.7%	4 724	46.2%	10 004	97.8%	5 132	237.5%	(8.0%)
Bulk purchases	121 043	121 043	30 899	25.5%	25 319	20.9%	26 089	21.6%	38 003	31.4%	120 311	99.4%	23 974	89.2%	58.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	27 348	27 348	7 963	29.1%	11 495	42.0%	10 516	38.5%	7 774	28.4%	37 749	138.0%	8 766	113.6%	(11.3%)
Transfers and grants	1 344	1 344	313	23.3%	6 346	472.3%	492	36.6%	338	25.1%	7 488	557.3%	11 807	126.2%	(97.1%)
Other expenditure	120 385	120 385	32 349	26.9%	40 760	33.9%	36 020	29.9%	34 324	28.5%	143 453	119.2%	22 190	124.4%	54.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 468)	(13 468)	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 138)		
Transfers recognised - capital	31 937	31 937	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 469	18 469	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 130)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 469	18 469	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 130)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 469	18 469	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 130)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 469	18 469	77 497		(52 895)		(44 852)		(68 299)		(88 549)		(51 130)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	48 786	48 786	9 304	19.1%	7 455	15.3%	3 260	6.7%	6 820	14.0%	26 840	55.0%	12 886	92.3%	(47.1%)
National Government	31 400	31 400	9 275	29.5%	7 327	23.3%	2 898	9.2%	5 928	18.9%	25 428	81.0%	15 635	86.7%	(62.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 400	31 400	9 275	29.5%	7 327	23.3%	2 898	9.2%	5 928	18.9%	25 428	81.0%	15 635	93.4%	(62.1%)
Borrowing	17 386	17 386	29	.2%	109	.6%	323	1.9%	573	3.3%	1 035	6.0%	485	232.6%	18.3%
Internally generated funds	-	-	-	-	19	-	39	-	318	-	376	-	(3 234)	(135.5%)	(109.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 786	48 786	9 304	19.1%	7 455	15.3%	3 260	6.7%	6 820	14.0%	26 840	55.0%	12 886	92.3%	(47.1%)
Governance and Administration	1 000	1 000	-	-	19	1.9%	300	30.0%	732	73.2%	1 051	105.1%	15	144.5%	4 646.3%
Executive & Council	1 000	1 000	-	-	-	-	3	.3%	413	41.3%	416	41.6%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	19	-	298	-	318	-	635	-	15	3.4%	1 965.3%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 106	17 106	10	.1%	30	.2%	-	-	82	.5%	122	.7%	6	-	1 267.8%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Sport And Recreation	16 000	16 000	-	-	30	.2%	-	-	82	.5%	112	.7%	-	-	(100.0%)
Public Safety	1 106	1 106	10	.9%	-	-	-	-	-	-	10	.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 335	3 335	779	23.4%	2 005	60.1%	117	3.5%	1 765	52.9%	4 667	139.9%	3 592	201.2%	(50.9%)
Planning and Development	-	-	2	-	-	-	14	-	-	-	15	-	1 280	123.1%	(100.0%)
Road Transport	3 335	3 335	777	23.3%	2 005	60.1%	104	3.1%	1 765	52.9%	4 651	139.5%	2 312	276.2%	(23.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 345	27 345	8 515	31.1%	5 401	19.8%	2 842	10.4%	4 241	15.5%	20 999	76.8%	9 273	76.7%	(54.3%)
Electricity	5 386	5 386	1 445	26.8%	2 227	41.3%	754	14.0%	1 786	33.2%	6 212	115.3%	178	80.1%	904.6%
Water	11 628	11 628	5 102	43.9%	2 785	24.0%	1 626	14.0%	815	7.0%	10 327	88.8%	7 674	77.3%	(89.4%)
Waste Water Management	9 606	9 606	1 634	17.0%	221	2.3%	370	3.9%	1 346	14.0%	3 572	37.2%	1 421	74.2%	(5.3%)
Waste Management	725	725	334	46.0%	168	23.2%	92	12.8%	294	40.6%	889	122.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	469 528	469 528	117 743	25.1%	145 049	30.9%	180 175	38.4%	136 994	29.2%	579 961	123.5%	105 625	114.0%	29.7%
Property rates, penalties and collection charges	56 812	56 812	16 069	28.3%	13 162	23.2%	11 002	19.4%	10 592	18.6%	50 825	89.5%	9 283	95.2%	14.1%
Service charges	263 790	263 790	40 392	15.3%	59 900	22.7%	89 357	33.9%	73 504	27.9%	263 153	99.8%	62 382	99.7%	17.8%
Other revenue	31 798	31 798	20 408	64.2%	22 706	71.4%	41 149	129.4%	50 315	158.2%	134 578	423.2%	31 668	303.1%	58.9%
Government - operating	77 260	77 260	29 628	38.3%	31 198	40.4%	25 807	33.4%	249	.3%	86 883	112.5%	380	124.9%	(34.4%)
Government - capital	31 937	31 937	9 274	29.0%	15 751	49.3%	9 354	29.3%	-	-	34 379	107.6%	-	84.6%	-
Interest	7 931	7 931	1 972	24.9%	2 333	29.4%	3 506	44.2%	2 334	29.4%	10 144	127.9%	1 913	120.3%	22.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(453 508)	(453 508)	(109 535)	24.2%	(133 222)	29.4%	(181 782)	40.1%	(130 615)	28.8%	(555 153)	122.4%	(108 599)	122.6%	20.3%
Suppliers and employees	(416 390)	(416 390)	(109 202)	26.2%	(131 257)	31.5%	(180 240)	43.3%	(125 549)	30.2%	(546 249)	131.2%	(101 843)	123.8%	23.3%
Finance charges	(10 228)	(10 228)	(20)	.2%	(1 809)	17.7%	(211)	2.1%	(4 729)	46.2%	(6 769)	66.2%	(5 132)	225.2%	(7.9%)
Transfers and grants	(26 890)	(26 890)	(313)	1.2%	(156)	.6%	(1 330)	4.9%	(338)	1.3%	(2 136)	7.9%	(1 624)	98.3%	(79.2%)
Net Cash from/(used) Operating Activities	16 020	16 020	8 208	51.2%	11 827	73.8%	(1 606)	(10.0%)	6 379	39.8%	24 808	154.9%	(2 974)	58.2%	(314.5%)
Cash Flow from Investing Activities															
Receipts	1 500	1 500	-	-	-	-	-	-	-	-	-	-	112	7.0%	(100.0%)
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	112	7.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 786)	(48 786)	(9 304)	19.1%	(7 455)	15.3%	(3 260)	6.7%	(6 820)	14.0%	(26 840)	55.0%	(12 886)	92.9%	(47.1%)
Capital assets	(48 786)	(48 786)	(9 304)	19.1%	(7 455)	15.3%	(3 260)	6.7%	(6 820)	14.0%	(26 840)	55.0%	(12 886)	92.9%	(47.1%)
Net Cash from/(used) Investing Activities	(47 286)	(47 286)	(9 304)	19.7%	(7 455)	15.8%	(3 260)	6.9%	(6 820)	14.4%	(26 840)	56.8%	(12 774)	96.2%	(46.6%)
Cash Flow from Financing Activities															
Receipts	59	59	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	59	59	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 129)	(11 129)	-	-	-	-	-	-	-	-	-	-	(4 875)	97.4%	(100.0%)
Repayment of borrowing	(11 129)	(11 129)	-	-	-	-	-	-	-	-	-	-	(4 875)	97.4%	(100.0%)
Net Cash from/(used) Financing Activities	(11 070)	(11 070)	-	-	-	-	-	-	-	-	-	-	(4 875)	100.7%	(100.0%)
Net Increase/(Decrease) in cash held	(42 336)	(42 336)	(1 096)	2.6%	4 372	(10.3%)	(4 866)	11.5%	(441)	1.0%	(2 031)	4.8%	(20 623)	(366.1%)	(97.9%)
Cash/cash equivalents at the year begin:	(34 904)	(34 904)	2 859	(8.2%)	1 764	(5.1%)	6 135	(17.6%)	1 269	(3.6%)	2 859	(8.2%)	6 013	16.3%	(78.9%)
Cash/cash equivalents at the year end:	(77 240)	(77 240)	1 764	(2.3%)	6 135	(7.9%)	1 269	(1.6%)	828	(1.1%)	828	(1.1%)	(14 610)	(65.6%)	(105.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 134	17.3%	1 513	6.3%	1 378	5.8%	16 887	70.6%	23 913	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 673	76.7%	479	2.5%	194	1.0%	3 791	19.8%	19 138	18.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 646	28.0%	754	4.5%	582	3.5%	10 622	64.0%	16 604	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 679	18.2%	631	4.3%	529	3.6%	10 880	73.9%	14 719	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 792	13.6%	535	4.1%	462	3.5%	10 391	78.8%	13 180	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 542	8.6%	376	2.1%	296	1.7%	15 730	87.7%	17 945	17.0%	-	-	-	-
Total By Income Source	29 466	27.9%	4 289	4.1%	3 441	3.3%	68 302	64.7%	105 498	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 055	84.7%	110	2.3%	198	4.1%	426	8.9%	4 790	4.5%	-	-	-	-
Commercial	5 208	57.1%	237	2.6%	141	1.5%	3 530	38.7%	9 116	8.6%	-	-	-	-
Households	20 204	22.1%	3 941	4.3%	3 102	3.4%	64 346	70.3%	91 592	86.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 466	27.9%	4 289	4.1%	3 441	3.3%	68 302	64.7%	105 498	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Ronnie Lottering (acting)	044 203 3004
Financial Manager	Mr Roland Fred Butler (Acting)	044 203 3068

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	446 664	501 266	230 644	51.6%	62 642	14.0%	89 092	17.8%	63 546	12.7%	445 923	89.0%	69 541	97.1%	(8.6%)
Property rates	100 984	102 409	100 468	99.5%	(49)	-	514	.5%	(400)	(.4%)	100 533	98.2%	(56)	95.4%	616.2%
Property rates - penalties and collection charges	3 485	285	548	15.7%	1 233	35.4%	299	104.9%	368	129.1%	2 447	859.3%	1 020	110.2%	(64.0%)
Service charges - electricity revenue	106 851	108 791	29 245	27.4%	24 657	23.1%	28 489	26.2%	27 880	25.6%	110 271	101.4%	27 210	102.9%	2.5%
Service charges - water revenue	36 224	49 620	11 757	32.5%	9 117	25.2%	12 210	24.6%	10 873	21.9%	43 956	88.6%	9 234	113.6%	17.7%
Service charges - sanitation revenue	38 715	56 643	37 533	96.9%	68	.2%	137	.2%	117	.2%	37 854	66.8%	(182)	95.4%	(164.4%)
Service charges - refuse revenue	26 479	33 920	25 895	97.8%	279	1.1%	(39)	(.1%)	33	.1%	26 167	77.1%	25	95.9%	29.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 322	1 321	346	26.2%	337	25.5%	358	27.1%	376	28.5%	1 419	107.4%	324	106.0%	16.1%
Interest earned - external investments	2 639	3 911	609	23.1%	1 348	51.1%	1 203	30.8%	2 233	57.1%	5 393	137.9%	1 587	146.6%	40.7%
Interest earned - outstanding debtors	-	2 426	-	-	-	-	700	28.9%	767	31.6%	1 467	60.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 300	30 591	1 478	27.9%	1 694	32.0%	2 441	8.0%	1 658	5.4%	7 271	23.8%	3 772	117.2%	(56.0%)
Licences and permits	74	44	6	8.5%	30	40.9%	6	13.9%	6	14.2%	49	111.7%	5	96.1%	26.6%
Agency services	1 439	1 085	345	24.0%	333	23.2%	211	19.5%	298	27.5%	1 188	109.4%	115	103.2%	158.6%
Transfers recognised - operational	116 966	101 962	19 875	17.0%	21 150	18.1%	41 455	40.7%	18 082	17.7%	100 562	98.6%	23 905	85.8%	(24.4%)
Other own revenue	6 186	8 260	2 539	41.0%	2 444	39.5%	1 108	13.4%	1 255	15.2%	7 345	88.9%	2 580	95.7%	(51.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	439 488	504 200	79 267	18.0%	103 078	23.5%	112 957	22.4%	118 939	23.6%	414 240	82.2%	109 168	93.7%	8.9%
Employee related costs	145 381	144 806	32 663	22.5%	38 106	26.2%	34 405	23.8%	32 443	22.4%	137 617	95.0%	31 292	100.1%	3.7%
Remuneration of councillors	5 032	5 047	1 157	23.0%	967	19.2%	1 457	28.9%	1 367	27.1%	4 947	98.0%	1 157	100.0%	18.2%
Debt impairment	15 920	36 289	3 980	25.0%	3 980	25.0%	3 980	11.0%	4 358	12.0%	16 298	44.9%	5 006	100.0%	(12.9%)
Depreciation and asset impairment	22 821	18 555	5 705	25.0%	5 705	25.0%	2 221	12.0%	3 058	16.5%	16 690	89.9%	5 432	100.0%	(43.7%)
Finance charges	13 837	14 358	-	-	7 371	53.3%	-	-	2 994	20.8%	10 365	72.2%	6 597	97.7%	(54.6%)
Bulk purchases	79 694	79 694	20 057	25.2%	18 363	23.0%	19 991	25.1%	16 807	21.1%	75 217	94.4%	16 191	93.3%	3.8%
Other Materials	3 237	3 721	443	13.7%	965	29.8%	921	24.7%	970	26.1%	3 299	88.7%	983	91.2%	(1.3%)
Contracted services	19 573	25 640	3 257	16.6%	5 541	28.3%	5 991	23.4%	7 302	28.5%	22 090	86.2%	5 544	85.9%	31.7%
Transfers and grants	2 700	4 270	954	35.3%	964	35.7%	776	18.2%	916	21.4%	3 610	84.5%	741	91.2%	23.5%
Other expenditure	131 213	171 740	11 051	8.4%	21 116	16.1%	43 217	25.2%	48 724	28.4%	124 107	72.3%	36 225	86.5%	34.5%
Loss on disposal of PPE	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 175	(2 935)	151 377		(40 436)		(23 865)		(55 393)		31 683		(39 627)		
Transfers recognised - capital	27 214	39 710	7 238	26.6%	5 105	18.8%	8 823	22.2%	4 631	11.7%	25 797	65.0%	17 430	118.9%	(73.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 389	36 776	158 615		(35 331)		(15 042)		(50 762)		57 480		(22 197)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 389	36 776	158 615		(35 331)		(15 042)		(50 762)		57 480		(22 197)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 389	36 776	158 615		(35 331)		(15 042)		(50 762)		57 480		(22 197)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 389	36 776	158 615		(35 331)		(15 042)		(50 762)		57 480		(22 197)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	45 706	62 645	5 871	12.8%	7 401	16.2%	13 337	21.3%	28 852	46.1%	55 461	88.5%	27 223	98.3%	6.0%
National Government	24 223	23 609	5 018	20.7%	4 878	20.1%	6 873	29.1%	6 685	28.3%	23 454	99.3%	9 431	100.1%	(29.1%)
Provincial Government	1 005	10 523	851	84.7%	80	8.0%	2 923	27.8%	2 874	27.3%	6 728	63.9%	5 906	124.0%	(51.3%)
District Municipality	-	1 701	-	-	-	-	166	9.7%	130	7.6%	295	17.4%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 228	35 833	5 869	23.3%	4 958	19.7%	9 962	27.8%	9 688	27.0%	30 478	85.1%	15 337	115.0%	(36.8%)
Borrowing	10 000	10 919	-	-	632	6.3%	804	7.4%	8 705	79.7%	10 141	92.9%	7 939	85.9%	9.7%
Internally generated funds	10 478	15 219	2	-	669	6.4%	3 392	22.3%	10 458	68.7%	14 521	95.4%	3 809	58.9%	174.5%
Public contributions and donations	-	673	-	-	1 142	-	(820)	(121.7%)	-	-	322	47.9%	138	82.0%	(100.0%)
Capital Expenditure Standard Classification	45 706	62 645	5 871	12.8%	7 401	16.2%	13 337	21.3%	28 852	46.1%	55 461	88.5%	27 223	98.3%	6.0%
Governance and Administration	2 483	2 401	(6)	(.2%)	33	1.3%	80	3.3%	1 967	81.9%	2 073	86.3%	1 292	52.0%	52.2%
Executive & Council	-	383	4	-	-	-	(4)	(1.0%)	303	79.1%	303	79.1%	36	13.1%	738.9%
Budget & Treasury Office	1 000	-	-	-	(2)	(.2%)	2	-	-	-	-	-	430	47.2%	(100.0%)
Corporate Services	1 483	2 018	(10)	(.7%)	35	2.4%	81	4.0%	1 664	82.5%	1 771	87.7%	826	70.0%	101.5%
Community and Public Safety	2 305	7 095	851	36.9%	1 252	54.3%	429	6.0%	2 079	29.3%	4 610	65.0%	7 837	120.2%	(73.5%)
Community & Social Services	1 005	1 035	2	.2%	1	.1%	-	-	515	49.7%	517	50.0%	1 077	59.2%	(52.2%)
Sport And Recreation	-	2 225	-	-	1 142	-	1 143	51.4%	2	.1%	2 288	102.8%	313	86.9%	(99.2%)
Public Safety	1 300	2 835	-	-	30	2.3%	214	7.6%	1 465	51.7%	1 709	60.3%	955	76.8%	53.3%
Housing	-	1 000	849	-	79	-	(928)	(92.8%)	96	9.6%	96	9.6%	5 491	142.3%	(98.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 514	10 916	2 642	31.0%	1 558	18.3%	1 602	14.7%	4 208	38.5%	10 009	91.7%	5 554	97.2%	(24.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	73	52.6%	(100.0%)
Road Transport	8 514	10 916	2 642	31.0%	1 558	18.3%	1 602	14.7%	4 208	38.5%	10 009	91.7%	5 481	99.6%	(23.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 404	42 232	2 384	7.4%	4 559	14.1%	11 227	26.6%	20 598	48.8%	38 768	91.8%	12 540	91.4%	64.3%
Electricity	14 455	15 830	(203)	(1.4%)	1 423	9.8%	2 529	16.0%	12 059	76.2%	15 808	99.9%	4 331	68.2%	178.5%
Water	5 209	8 074	2 376	45.6%	2 194	42.1%	1 113	13.8%	969	12.0%	6 651	82.4%	5 622	100.0%	(82.8%)
Waste Water Management	4 232	9 820	211	5.0%	836	19.8%	4 213	42.9%	2 540	25.9%	7 801	79.4%	1 535	96.4%	65.5%
Waste Management	8 509	8 508	-	-	106	1.2%	3 372	39.6%	5 030	59.1%	8 508	100.0%	1 052	95.6%	378.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	464 676	501 629	159 966	34.4%	130 821	28.2%	156 324	31.2%	63 328	12.6%	510 439	101.8%	78 912	102.8%	(19.7%)
Property rates, penalties and collection charges	101 543	97 559	29 393	28.9%	27 065	26.7%	23 447	24.0%	10 396	10.7%	90 301	92.6%	13 396	82.2%	(22.4%)
Service charges	202 438	236 525	61 503	30.4%	60 455	29.9%	61 630	26.1%	30 538	12.9%	214 126	90.5%	45 310	109.1%	(32.6%)
Other revenue	13 915	19 537	17 722	127.4%	7 454	53.6%	7 635	39.1%	4 944	25.3%	37 755	193.3%	18 619	345.7%	(73.4%)
Government - operating	116 966	101 962	37 013	31.6%	25 977	22.2%	57 448	56.3%	14 588	14.3%	135 025	132.4%	-	93.3%	(100.0%)
Government - capital	27 214	39 710	13 726	50.4%	8 521	31.3%	4 667	11.8%	-	-	26 914	67.8%	-	35.2%	-
Interest	2 600	6 337	609	23.4%	1 348	51.8%	1 497	23.6%	2 863	45.2%	6 318	99.7%	1 587	148.8%	80.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(382 205)	(426 282)	(98 789)	25.8%	(109 776)	28.7%	(112 149)	26.3%	(90 179)	21.2%	(410 892)	96.4%	(95 423)	116.9%	(5.5%)
Suppliers and employees	(365 668)	(407 694)	(97 834)	26.8%	(101 441)	27.7%	(111 373)	27.3%	(85 120)	20.9%	(395 768)	97.1%	(90 598)	118.2%	(6.0%)
Finance charges	(13 837)	(14 358)	-	-	(7 371)	53.3%	-	-	(4 144)	28.9%	(11 515)	80.2%	(4 084)	90.3%	1.5%
Transfers and grants	(2 700)	(4 230)	(954)	35.3%	(964)	35.7%	(776)	18.3%	(916)	21.6%	(3 610)	85.3%	(741)	91.2%	23.5%
Net Cash from/(used) Operating Activities	82 470	75 347	61 178	74.2%	21 044	25.5%	44 175	58.6%	(26 851)	(35.6%)	99 546	132.1%	(16 511)	50.8%	62.6%
Cash Flow from Investing Activities															
Receipts	(350)	(244)	-	-	-	-	(533)	219.0%	-	-	(533)	219.0%	25 704	(1 810.7%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	58	-	-	-	-	(77)	(131.7%)	-	-	(77)	(131.7%)	-	-	-
Decrease (increase) in non-current investments	(350)	(302)	-	-	-	-	(457)	151.2%	-	-	(457)	151.2%	25 704	(1 810.7%)	(100.0%)
Payments	(44 627)	(60 409)	(5 871)	13.2%	(7 401)	16.6%	(13 431)	22.2%	(18 555)	30.7%	(45 259)	74.9%	(27 223)	103.3%	(31.8%)
Capital assets	(44 627)	(60 409)	(5 871)	13.2%	(7 401)	16.6%	(13 431)	22.2%	(18 555)	30.7%	(45 259)	74.9%	(27 223)	103.3%	(31.8%)
Net Cash from/(used) Investing Activities	(44 977)	(60 653)	(5 871)	13.1%	(7 401)	16.5%	(13 964)	23.0%	(18 555)	30.6%	(45 792)	75.5%	(1 519)	91.9%	1 121.9%
Cash Flow from Financing Activities															
Receipts	10 246	10 327	-	-	-	-	71	.7%	10 002	96.8%	10 073	97.5%	16 400	98.2%	(39.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	10 000	-	-	-	-	-	-	10 000	100.0%	10 000	100.0%	16 400	100.0%	(39.0%)
Increase (decrease) in consumer deposits	246	327	-	-	-	-	71	21.7%	2	.5%	73	22.2%	-	-	(100.0%)
Payments	(13 531)	(12 212)	-	-	(5 893)	43.6%	-	-	(6 301)	51.6%	(12 194)	99.9%	(3 079)	63.6%	104.6%
Repayment of borrowing	(13 531)	(12 212)	-	-	(5 893)	43.6%	-	-	(6 301)	51.6%	(12 194)	99.9%	(3 079)	63.6%	104.6%
Net Cash from/(used) Financing Activities	(3 285)	(1 885)	-	-	(5 893)	179.4%	71	(3.8%)	3 701	(196.3%)	(2 122)	112.5%	13 321	211.2%	(72.2%)
Net Increase/(Decrease) in cash held	34 209	12 809	55 307	161.7%	7 750	22.7%	30 282	236.4%	(41 705)	(325.6%)	51 633	403.1%	(4 708)	(9.4%)	785.8%
Cash/cash equivalents at the year begin:	76 924	49 177	54 274	70.6%	109 581	142.5%	117 331	238.6%	147 612	300.2%	54 274	110.4%	33 217	75.3%	344.4%
Cash/cash equivalents at the year end:	111 133	61 986	109 581	98.6%	117 331	105.6%	147 612	238.1%	105 907	170.9%	105 907	170.9%	28 509	37.1%	271.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 030	18.4%	1 162	5.3%	938	4.3%	15 751	72.0%	21 882	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 500	57.8%	1 332	9.1%	479	3.3%	4 396	29.9%	14 707	17.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 515	25.0%	812	3.7%	287	1.3%	15 459	70.0%	22 073	26.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 836	31.7%	405	4.5%	564	6.3%	5 141	57.5%	8 947	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 923	14.8%	368	2.8%	237	1.8%	10 424	80.5%	12 952	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	438	10.8%	297	7.3%	75	1.9%	3 248	80.0%	4 058	4.8%	-	-	-	-
Total By Income Source	23 242	27.5%	4 377	5.2%	2 582	3.1%	54 418	64.3%	84 618	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	103	25.9%	34	8.5%	24	6.1%	236	59.4%	397	.5%	-	-	-	-
Commercial	1 410	26.7%	224	4.2%	383	7.2%	3 264	61.8%	5 280	6.2%	-	-	-	-
Households	21 729	27.5%	4 119	5.2%	2 175	2.8%	50 918	64.5%	78 941	93.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 242	27.5%	4 377	5.2%	2 582	3.1%	54 418	64.3%	84 618	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 171	28.9%	5 065	46.2%	302	2.8%	2 414	22.0%	10 952	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 171	28.9%	5 065	46.2%	302	2.8%	2 414	22.0%	10 952	100.0%

Contact Details

Municipal Manager	Mr Allen Paulse	044 501 3014
Financial Manager	Mr Felix Lotter	044 501 3021

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	536 766	616 513	293 878	54.7%	79 005	14.7%	97 883	15.9%	88 253	14.3%	559 020	90.7%	77 839	99.2%	13.4%
Property rates	159 457	159 457	158 807	99.6%	(747)	(.5%)	(62)	-	542	.3%	158 540	99.4%	(391)	99.2%	(238.4%)
Property rates - penalties and collection charges	2 804	2 804	710	25.3%	949	33.9%	828	29.5%	719	25.7%	3 207	114.4%	710	117.5%	1.4%
Service charges - electricity revenue	194 108	188 213	49 042	25.3%	41 352	21.3%	51 408	27.3%	46 862	24.9%	188 664	100.2%	43 673	99.3%	7.3%
Service charges - water revenue	49 227	48 903	21 005	42.7%	9 027	18.3%	11 532	23.6%	9 064	18.5%	50 628	103.5%	5 712	95.3%	58.7%
Service charges - sanitation revenue	11 464	11 469	11 229	97.9%	90	.8%	141	1.2%	357	3.1%	11 817	103.0%	101	101.6%	253.6%
Service charges - refuse revenue	15 352	15 352	15 392	100.3%	(306)	(2.0%)	(15)	(.1%)	(40)	(.3%)	15 030	97.9%	(168)	98.3%	(75.9%)
Service charges - other	2 434	2 197	376	15.4%	(1 862)	(76.5%)	533	24.3%	548	24.9%	(405)	(18.4%)	335	14.1%	63.5%
Rental of facilities and equipment	5 030	5 030	3 162	62.9%	1 076	21.4%	1 057	21.0%	1 060	21.1%	6 355	126.4%	1 186	86.7%	(10.7%)
Interest earned - external investments	2 346	2 346	824	35.1%	1 027	43.8%	1 593	67.9%	1 469	62.6%	4 912	209.4%	925	43.3%	58.8%
Interest earned - outstanding debtors	3 250	3 250	921	28.3%	1 229	37.8%	1 247	38.4%	1 239	38.1%	4 636	142.6%	973	113.3%	27.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15 111	78 111	4 079	27.0%	4 453	29.5%	5 961	7.6%	4 753	6.1%	19 246	24.6%	2 852	101.6%	66.7%
Licences and permits	1 998	1 999	412	20.6%	366	18.3%	466	23.3%	399	20.0%	1 643	82.2%	386	86.5%	3.4%
Agency services	1 800	1 800	616	34.2%	590	32.8%	617	34.3%	608	33.8%	2 431	135.1%	555	127.1%	9.6%
Transfers recognised - operational	68 844	91 990	26 272	38.2%	19 400	28.2%	20 558	22.3%	18 756	20.4%	84 987	92.4%	19 883	105.2%	(5.7%)
Other own revenue	3 291	3 341	1 030	31.3%	2 057	62.5%	1 992	59.6%	1 917	57.4%	6 995	209.4%	1 105	156.5%	73.5%
Gains on disposal of PPE	250	250	1	.4%	304	121.5%	26	10.5%	2	.8%	333	133.3%	2	2.8%	27.5%
Operating Expenditure	540 748	613 352	128 496	23.8%	127 002	23.5%	123 888	20.2%	163 657	26.7%	543 043	88.5%	157 509	101.0%	3.9%
Employee related costs	173 706	172 338	39 549	22.8%	47 491	27.3%	41 268	23.9%	40 786	23.7%	169 094	98.1%	38 127	100.9%	7.0%
Remuneration of councillors	6 665	6 665	1 580	23.7%	1 580	23.7%	1 581	23.7%	1 736	26.1%	6 477	97.2%	1 535	98.9%	13.1%
Debt impairment	25 196	88 196	6 296	25.0%	6 296	25.0%	6 296	7.1%	6 306	7.2%	25 196	28.6%	7 122	100.0%	(11.5%)
Depreciation and asset impairment	28 199	28 199	7 051	25.0%	7 050	25.0%	7 049	25.0%	7 049	25.0%	28 199	100.0%	5 913	100.0%	19.2%
Finance charges	18 500	14 500	-	-	6 302	34.1%	340	2.3%	4 174	28.8%	10 816	74.6%	1 959	65.2%	113.1%
Bulk purchases	137 236	129 236	32 288	23.5%	26 688	19.4%	27 220	21.1%	41 795	32.3%	127 991	99.0%	39 035	97.3%	7.1%
Other Materials	16 843	21 348	2 139	12.7%	3 181	18.9%	6 471	30.3%	8 120	38.0%	19 911	93.3%	8 653	126.9%	(6.2%)
Contracted services	22 941	22 755	2 580	11.2%	5 502	24.0%	7 445	32.7%	8 920	39.2%	24 448	107.4%	7 002	94.8%	27.4%
Transfers and grants	5 514	5 464	1 488	27.0%	1 166	21.1%	1 743	31.9%	976	17.9%	5 373	98.3%	734	88.9%	33.0%
Other expenditure	105 949	124 651	35 524	33.5%	21 746	20.5%	24 475	19.6%	43 795	35.1%	125 539	100.7%	47 429	107.4%	(7.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 981)	3 161	165 382		(47 997)		(26 005)		(75 404)		15 977		(79 670)		
Transfers recognised - capital	39 484	50 790	10 573	26.8%	5 224	13.2%	6 573	12.9%	14 718	29.0%	37 088	73.0%	16 092	81.5%	(8.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(30)	-	-	-	(30)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 503	53 951	175 955		(42 772)		(19 462)		(60 686)		53 035		(63 578)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 503	53 951	175 955		(42 772)		(19 462)		(60 686)		53 035		(63 578)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 503	53 951	175 955		(42 772)		(19 462)		(60 686)		53 035		(63 578)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 503	53 951	175 955		(42 772)		(19 462)		(60 686)		53 035		(63 578)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	70 174	89 134	12 687	18.1%	13 061	18.6%	9 901	11.1%	35 257	39.6%	70 905	79.5%	29 095	85.3%	21.2%
National Government	21 317	23 065	5 636	26.4%	3 801	17.8%	3 318	14.4%	7 687	33.3%	20 442	88.6%	11 953	101.5%	(35.7%)
Provincial Government	18 167	29 500	4 937	27.2%	6 029	33.2%	2 511	8.5%	6 531	22.1%	20 008	67.8%	(611)	73.7%	(1 168.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 484	52 615	10 573	26.8%	9 830	24.9%	5 829	11.1%	14 218	27.0%	40 451	76.9%	11 341	89.7%	25.4%
Borrowing	16 495	17 390	1 225	7.4%	2 581	15.6%	1 737	10.0%	7 549	43.4%	13 092	75.3%	6 917	82.2%	9.1%
Internally generated funds	14 195	15 379	888	6.3%	649	4.6%	2 305	15.0%	13 191	85.8%	17 034	110.8%	10 836	94.1%	21.7%
Public contributions and donations	-	3 751	-	-	-	-	30	.8%	299	8.0%	329	8.8%	-	-	(100.0%)
Capital Expenditure Standard Classification	70 174	89 134	12 687	18.1%	13 061	18.6%	9 901	11.1%	35 257	39.6%	70 905	79.5%	29 095	85.3%	21.2%
Governance and Administration	2 630	6 033	1 137	43.3%	(74)	(2.8%)	337	5.6%	3 218	53.3%	4 619	76.6%	7 002	110.1%	(54.0%)
Executive & Council	2 590	2 532	322	12.4%	(3)	(.1%)	(95)	(3.8%)	2 266	89.5%	2 490	98.3%	4 765	109.1%	(52.4%)
Budget & Treasury Office	-	1 030	2	-	4	-	73	7.1%	376	36.5%	456	44.2%	425	95.5%	(11.5%)
Corporate Services	40	2 471	814	2 034.4%	(75)	(188.0%)	359	14.5%	576	23.3%	1 674	67.7%	1 812	122.7%	(68.2%)
Community and Public Safety	67 544	33 507	5 004	7.4%	6 245	9.2%	4 053	12.1%	11 210	33.5%	26 512	79.1%	4 081	88.0%	174.7%
Community & Social Services	67 544	4 742	4	-	190	.3%	1 478	31.2%	3 558	75.0%	5 230	110.3%	3 997	94.8%	(11.0%)
Sport And Recreation	-	1 633	-	-	1	-	68	4.1%	729	44.7%	798	48.9%	772	72.5%	(5.6%)
Public Safety	-	1 040	-	-	-	-	-	-	658	63.3%	658	63.3%	2	95.4%	27 773.3%
Housing	-	25 807	5 001	-	6 054	-	2 507	9.7%	6 265	24.3%	19 826	76.8%	(690)	83.2%	(1 007.6%)
Health	-	285	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	8 610	128	-	113	-	211	2.5%	2 047	23.8%	2 499	29.0%	2 803	34.1%	(27.0%)
Planning and Development	-	-	-	-	-	-	197	-	692		889		-	-	(100.0%)
Road Transport	-	7 625	128	-	113	-	14	.2%	1 355	17.8%	1 610	21.1%	2 803	49.5%	(51.7%)
Environmental Protection	-	985	-	-	-	-	-	-	-	-	-	-	-	9.7%	-
Trading Services	-	40 985	6 417	-	6 776	-	5 300	12.9%	18 782	45.8%	37 275	90.9%	15 208	91.5%	23.5%
Electricity	-	13 366	409	-	746	-	2 773	20.7%	8 103	60.6%	12 031	90.0%	8 061	88.8%	.5%
Water	-	3 641	5 818	-	5 855	-	907	24.9%	5 635	154.8%	18 215	500.3%	6 341	96.4%	(11.1%)
Waste Water Management	-	23 978	190	-	176	-	1 222	5.1%	3 521	14.7%	5 108	21.3%	806	90.3%	336.7%
Waste Management	-	-	-	-	-	-	398	-	1 523	-	1 921	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	540 922	571 470	195 105	36.1%	161 687	29.9%	160 664	28.1%	122 209	21.4%	639 666	111.9%	113 152	115.6%	8.0%
Property rates, penalties and collection charges	149 330	153 272	54 421	36.4%	37 638	25.2%	28 269	18.4%	24 697	16.1%	145 025	94.6%	23 206	98.1%	6.4%
Service charges	251 121	253 498	62 063	24.7%	58 432	23.3%	56 771	22.4%	53 339	21.0%	230 605	91.0%	50 238	93.1%	6.2%
Other revenue	26 987	25 506	36 176	134.1%	32 035	118.7%	35 000	137.2%	34 008	133.3%	137 219	538.0%	28 939	519.2%	17.5%
Government - operating	68 844	86 278	26 796	38.9%	21 360	31.0%	24 457	28.3%	8 657	10.0%	81 270	94.2%	9 564	119.4%	(9.5%)
Government - capital	39 484	48 168	14 825	37.5%	11 195	28.4%	14 576	30.3%	13	-	40 609	84.3%	280	90.6%	(95.3%)
Interest	5 155	4 748	824	16.0%	1 027	19.9%	1 593	33.5%	1 494	31.5%	4 938	104.0%	925	34.2%	61.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(473 073)	(484 464)	(161 120)	34.1%	(130 577)	27.6%	(127 476)	26.3%	(139 205)	28.7%	(558 378)	115.3%	(143 401)	120.7%	(2.9%)
Suppliers and employees	(449 261)	(464 500)	(157 821)	35.1%	(124 924)	27.8%	(122 660)	26.4%	(134 054)	28.9%	(539 460)	116.1%	(137 956)	121.7%	(2.8%)
Finance charges	(18 297)	(14 500)	(1 815)	9.9%	(4 487)	24.5%	(3 070)	21.2%	(4 199)	29.0%	(13 572)	93.6%	(4 714)	103.4%	(10.9%)
Transfers and grants	(5 514)	(5 464)	(1 484)	26.9%	(1 166)	21.1%	(1 746)	31.9%	(952)	17.4%	(5 347)	97.9%	(731)	88.3%	30.2%
Net Cash from/(used) Operating Activities	67 849	87 006	33 985	50.1%	31 110	45.9%	33 188	38.1%	(16 996)	(19.5%)	81 287	93.4%	(30 248)	84.4%	(43.8%)
Cash Flow from Investing Activities															
Receipts	(1 450)	(911)	286	(19.7%)	579	(39.9%)	175	(19.2%)	409	(44.9%)	1 449	(159.0%)	893	64.4%	(54.1%)
Proceeds on disposal of PPE	250	250	6	2.4%	311	124.4%	(20)	(8.0%)	(38)	(15.0%)	259	103.7%	688	25.8%	(105.5%)
Decrease in non-current debtors	-	-	280	-	251	-	195	-	447	-	1 172	-	204	-	119.0%
Decrease in other non-current receivables	115	125	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 815)	(1 286)	-	-	17	(1.0%)	-	-	-	-	17	(1.4%)	-	-	-
Payments	(70 174)	(89 134)	(12 957)	18.5%	(10 627)	15.1%	(9 013)	10.1%	(32 022)	35.9%	(64 618)	72.5%	(28 954)	84.5%	10.6%
Capital assets	(70 174)	(89 134)	(12 957)	18.5%	(10 627)	15.1%	(9 013)	10.1%	(32 022)	35.9%	(64 618)	72.5%	(28 954)	84.5%	10.6%
Net Cash from/(used) Investing Activities	(71 624)	(90 045)	(12 671)	17.7%	(10 048)	14.0%	(8 838)	9.8%	(31 613)	35.1%	(63 169)	70.2%	(28 061)	85.2%	12.7%
Cash Flow from Financing Activities															
Receipts	16 891	17 905	35 812	212.0%	4 683	27.7%	140	.8%	227	1.3%	40 862	228.2%	230	4.6%	(1.3%)
Short term loans	-	-	21 400	-	4 548	-	-	-	-	-	25 948	-	-	-	-
Borrowing long term/refinancing	16 057	17 105	14 157	88.2%	-	-	-	-	-	-	14 157	82.8%	39	.2%	(100.0%)
Increase (decrease) in consumer deposits	834	801	255	30.6%	135	16.2%	140	17.4%	227	28.3%	757	94.5%	191	83.3%	18.7%
Payments	(16 132)	(18 196)	(1 210)	7.5%	(6 207)	38.5%	(961)	5.3%	(7 030)	38.6%	(15 408)	84.7%	(5 939)	64.4%	18.4%
Repayment of borrowing	(16 132)	(18 196)	(1 210)	7.5%	(6 207)	38.5%	(961)	5.3%	(7 030)	38.6%	(15 408)	84.7%	(5 939)	64.4%	18.4%
Net Cash from/(used) Financing Activities	759	(290)	34 602	4 556.2%	(1 524)	(200.6%)	(821)	283.1%	(6 803)	2 344.4%	25 455	(8 772.0%)	(5 709)	173.3%	19.2%
Net Increase/(Decrease) in cash held	(3 015)	(3 330)	55 917	(1 854.3%)	19 539	(648.0%)	23 529	(706.7%)	(55 412)	1 664.3%	43 572	(1 308.7%)	(64 019)	145.1%	(13.4%)
Cash/cash equivalents at the year begin:	30 566	17 303	17 303	56.6%	73 220	239.5%	92 759	536.1%	116 287	672.1%	17 303	100.0%	87 550	100.0%	32.8%
Cash/cash equivalents at the year end:	27 551	13 974	73 220	265.8%	92 759	336.7%	116 287	832.2%	60 876	435.6%	60 876	435.6%	23 532	77.0%	158.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 974	15.1%	1 710	6.5%	1 466	5.6%	19 081	72.7%	26 231	23.8%	90	.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 739	55.4%	3 425	16.2%	1 035	4.9%	4 983	23.5%	21 181	19.2%	73	.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 736	20.1%	2 018	5.2%	1 163	3.0%	27 628	71.7%	38 545	34.9%	108	.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	602	6.9%	268	3.1%	318	3.6%	7 578	86.4%	8 766	7.9%	58	.7%	-	-
Receivables from Exchange Transactions - Waste Management	869	9.0%	367	3.8%	416	4.3%	7 958	82.8%	9 610	8.7%	952	9.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	258	4.8%	119	2.2%	112	2.1%	4 895	90.9%	5 384	4.9%	8	.1%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 509)	(520.7%)	136	20.2%	131	19.4%	3 917	581.2%	674	.6%	-	-	-	-
Total By Income Source	21 669	19.6%	8 044	7.3%	4 640	4.2%	76 039	68.9%	110 392	100.0%	1 288	1.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	895	17.8%	162	3.2%	17	.3%	3 949	78.6%	5 023	4.5%	-	-	-	-
Commercial	8 003	31.6%	2 782	11.0%	1 223	4.8%	13 290	52.5%	25 298	22.9%	-	-	-	-
Households	11 667	15.6%	4 787	6.4%	3 275	4.4%	55 181	73.7%	74 910	67.9%	1 288	1.7%	-	-
Other	1 104	21.4%	313	6.1%	125	2.4%	3 619	70.1%	5 161	4.7%	-	-	-	-
Total By Customer Group	21 669	19.6%	8 044	7.3%	4 640	4.2%	76 039	68.9%	110 392	100.0%	1 288	1.2%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36 221	100.0%	-	-	-	-	-	-	36 221	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	36 221	100.0%	-	-	-	-	-	-	36 221	100.0%

Contact Details

Municipal Manager	Ms Lauren Waring	044 302 6590
Financial Manager	G S Easton	044 302 6389

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	308 817	212 894	64 180	20.8%	81 247	26.3%	48 296	22.7%	10 189	4.8%	203 912	95.8%	7 771	66.8%	31.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 357	2 357	393	16.7%	(1 010)	(42.8%)	1 330	56.5%	582	24.7%	1 296	55.0%	139	102.0%	318.3%
Interest earned - external investments	4 500	4 750	1 352	30.1%	1 623	36.1%	2 254	47.4%	1 921	40.4%	7 150	150.5%	1 330	175.4%	44.4%
Interest earned - outstanding debtors	-	881	245	-	268	-	206	23.4%	28	3.1%	746	84.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	12 671	13 777	3 029	23.9%	3 029	23.9%	3 958	28.7%	3 217	23.3%	13 233	96.1%	3 029	118.4%	6.2%
Transfers recognised - operational	170 060	170 030	55 743	32.8%	73 370	43.1%	38 761	22.8%	-	-	167 875	98.7%	-	99.2%	-
Other own revenue	119 229	21 098	3 417	2.9%	3 966	3.3%	1 787	8.5%	4 443	21.1%	13 612	64.5%	3 272	20.8%	35.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	306 313	209 276	30 554	10.0%	39 157	12.8%	56 663	27.1%	43 582	20.8%	169 957	81.2%	46 836	54.9%	(6.9%)
Employee related costs	155 035	94 315	21 379	13.8%	25 209	16.3%	22 232	23.6%	21 497	22.8%	90 317	95.8%	21 146	58.9%	1.7%
Remuneration of councillors	7 705	7 723	1 786	23.2%	1 761	22.9%	1 730	22.4%	2 136	27.7%	7 413	96.0%	1 996	100.5%	7.0%
Debt impairment	800	1 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 322	6 800	691	8.3%	1 015	12.2%	693	10.2%	1 324	19.5%	3 723	54.8%	1 876	83.9%	(29.4%)
Finance charges	530	830	80	15.2%	-	-	57	6.9%	-	-	138	16.6%	-	46.2%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 825	8 414	2 396	24.4%	1 252	12.7%	2 235	26.6%	1 765	21.0%	7 648	90.9%	2 896	91.8%	(39.0%)
Transfers and grants	4 084	35 038	534	13.1%	445	10.9%	23 536	67.2%	7 516	21.4%	32 031	91.4%	8 084	245.0%	(7.0%)
Other expenditure	120 011	54 354	3 688	3.1%	9 476	7.9%	6 180	11.4%	9 344	17.2%	28 687	52.8%	10 840	31.3%	(13.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 504	3 619	33 626		42 090		(8 367)		(33 393)		33 955		(39 065)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	8 300	9 414	10	.1%	91	1.1%	469	5.0%	7 595	80.7%	8 165	86.7%	473	8.9%	1 504.6%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 300	9 414	10	.1%	91	1.1%	469	5.0%	7 595	80.7%	8 165	86.7%	473	8.9%	1 504.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 300	9 414	10	.1%	91	1.1%	469	5.0%	7 595	80.7%	8 165	86.7%	473	8.9%	1 504.6%
Governance and Administration	1 000	1 366	10	1.0%	74	7.4%	381	27.9%	402	29.4%	866	63.4%	473	84.2%	(15.0%)
Executive & Council	-	327	-	-	-	-	-	-	-	-	-	-	157	-	(100.0%)
Budget & Treasury Office	-	6	-	-	-	-	-	-	9	154.2%	9	154.2%	-	-	(100.0%)
Corporate Services	1 000	1 033	10	1.0%	74	7.4%	381	36.8%	393	38.0%	857	83.0%	317	62.2%	24.1%
Community and Public Safety	1 500	2 248	-	-	17	1.1%	88	3.9%	1 456	64.8%	1 562	69.5%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	200	260	-	-	17	8.6%	79	30.4%	208	80.2%	305	117.1%	-	-	(100.0%)
Public Safety	1 300	1 935	-	-	-	-	9	.5%	1 240	64.1%	1 249	64.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	53	-	-	-	-	-	-	8	16.1%	8	16.1%	-	-	(100.0%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	25	-	25	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	25	-	25	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 800	5 800	-	-	-	-	-	-	5 711	98.5%	5 711	98.5%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 800	5 800	-	-	-	-	-	-	5 711	98.5%	5 711	98.5%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	299 998	329 184	64 180	21.4%	122 669	40.9%	48 296	14.7%	10 189	3.1%	245 334	74.5%	7 771	67.3%	31.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	125 438	155 436	6 918	5.5%	47 506	37.9%	9 009	5.8%	8 241	5.3%	71 675	46.1%	6 441	30.1%	28.0%
Government - operating	170 060	168 996	55 664	32.7%	73 272	43.1%	36 827	21.8%	-	-	165 763	98.1%	-	99.5%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4 500	4 752	1 597	35.5%	1 891	42.0%	2 460	51.8%	1 948	41.0%	7 896	166.2%	1 330	175.3%	46.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(290 976)	(319 219)	(160 483)	55.2%	(262 576)	90.2%	(247 542)	77.5%	(282 015)	88.3%	(952 616)	298.4%	(160 937)	282.6%	75.2%
Suppliers and employees	(286 364)	(283 493)	(159 868)	55.8%	(262 131)	91.5%	(223 949)	79.0%	(274 603)	96.9%	(920 551)	324.7%	(152 853)	283.6%	79.7%
Finance charges	(528)	(830)	(80)	15.2%	-	-	(57)	6.9%	-	-	(138)	16.6%	-	46.2%	-
Transfers and grants	(4 084)	(34 896)	(534)	13.1%	(445)	10.9%	(23 536)	67.4%	(7 412)	21.2%	(31 927)	91.5%	(8 084)	253.2%	(8.3%)
Net Cash from/(used) Operating Activities	9 022	9 965	(96 303)	(1 067.4%)	(139 907)	(1 550.7%)	(199 246)	(1 999.4%)	(271 826)	(2 727.7%)	(707 282)	(7 097.4%)	(153 166)	(2 547.0%)	77.5%
Cash Flow from Investing Activities															
Receipts	2 532	-	100 683	3 976.4%	273 260	10 792.3%	191 479	-	239 217	-	804 639	-	156 514	19 433.9%	52.8%
Proceeds on disposal of PPE	-	-	-	-	59	-	-	-	-	-	59	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	100 683	-	273 202	-	191 479	-	239 217	-	804 581	-	156 514	-	52.8%
Payments	(8 300)	(9 413)	(10)	.1%	(91)	1.1%	(469)	5.0%	(7 595)	80.7%	(8 165)	86.7%	(473)	8.9%	1 504.6%
Capital assets	(8 300)	(9 413)	(10)	.1%	(91)	1.1%	(469)	5.0%	(7 595)	80.7%	(8 165)	86.7%	(473)	8.9%	1 504.6%
Net Cash from/(used) Investing Activities	(5 768)	(9 413)	100 673	(1 745.4%)	273 169	(4 735.9%)	191 011	(2 029.3%)	231 622	(2 460.7%)	796 475	(8 461.7%)	156 040	(11 175.6%)	48.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(650)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(650)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(650)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 604	553	4 370	167.8%	133 262	5 117.6%	(8 236)	(1 490.3%)	(40 204)	(7 275.3%)	89 192	16 140.3%	2 874	(243.4%)	(1 498.7%)
Cash/cash equivalents at the year begin:	94 582	-	14 487	15.3%	18 857	19.9%	152 119	-	143 883	-	14 487	-	11 613	72.5%	1 139.0%
Cash/cash equivalents at the year end:	97 186	553	18 857	19.4%	152 119	156.5%	143 883	26 037.2%	103 680	18 761.9%	103 680	18 761.9%	14 487	16.3%	615.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	7.5%	3	7.5%	0	.7%	33	84.3%	39	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	621	6.5%	1 290	13.5%	53	.6%	7 593	79.4%	9 557	99.6%	-	-	-	-
Total By Income Source	624	6.5%	1 293	13.5%	53	.6%	7 626	79.5%	9 597	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	542	22.4%	1 200	49.6%	41	1.7%	639	26.4%	2 422	25.2%	-	-	-	-
Other	83	1.2%	93	1.3%	12	.2%	6 987	97.4%	7 174	74.8%	-	-	-	-
Total By Customer Group	624	6.5%	1 293	13.5%	53	.6%	7 626	79.5%	9 597	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 143	100.0%	-	-	-	-	-	-	1 143	49.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 145	100.0%	-	-	-	-	-	-	1 145	50.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1	100.0%	-	-	-	-	-	-	1	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 289	100.0%	-	-	-	-	-	-	2 289	100.0%

Contact Details

Municipal Manager	Mr Godfrey Louw	044 803 1445
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	40 932	39 697	16 142	39.4%	10 497	25.6%	10 218	25.7%	5 795	14.6%	42 651	107.4%	5 495	86.9%	5.5%
Property rates	2 875	2 530	2 874	100.0%	(101)	(3.5%)	16	.6%	(23)	(.9%)	2 766	109.3%	17	103.3%	(231.1%)
Property rates - penalties and collection charges	63	60	53	84.2%	65	103.1%	65	107.9%	62	103.5%	246	409.2%	56	287.9%	10.4%
Service charges - electricity revenue	10 346	9 058	2 536	24.5%	2 246	21.7%	2 320	25.6%	2 218	24.5%	9 320	102.9%	2 190	99.2%	1.3%
Service charges - water revenue	2 059	1 560	586	28.5%	603	29.3%	750	48.1%	422	27.1%	2 361	151.4%	493	120.8%	(14.3%)
Service charges - sanitation revenue	2 121	1 731	569	26.8%	452	21.3%	449	25.9%	425	24.6%	1 895	109.5%	410	94.7%	3.8%
Service charges - refuse revenue	1 823	1 634	461	25.3%	465	25.5%	404	24.7%	400	24.5%	1 730	105.8%	416	100.6%	(3.9%)
Service charges - other	88	311	52	58.9%	12	13.7%	8	2.6%	14	4.6%	87	27.8%	26	35.6%	(44.6%)
Rental of facilities and equipment	881	834	248	28.1%	302	34.3%	268	32.1%	243	29.1%	1 060	127.2%	72	103.0%	239.7%
Interest earned - external investments	493	467	92	18.7%	116	23.6%	72	15.4%	51	10.8%	331	71.0%	71	47.5%	(28.9%)
Interest earned - outstanding debtors	167	158	88	52.7%	53	31.6%	51	32.3%	53	33.3%	245	154.7%	44	149.2%	19.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 305	3 130	1 217	36.8%	1 464	44.3%	1 906	60.9%	1 504	48.1%	6 092	194.6%	1 160	118.3%	29.7%
Licences and permits	363	344	298	82.3%	225	62.0%	295	86.0%	296	86.3%	1 115	324.6%	264	300.0%	12.4%
Agency services	100	95	-	-	11	10.9%	37	38.7%	33	35.1%	81	85.2%	-	-	(100.0%)
Transfers recognised - operational	15 656	16 779	6 862	43.8%	4 514	28.8%	3 506	20.9%	55	.3%	14 937	89.0%	213	66.3%	(74.3%)
Other own revenue	592	1 007	205	34.7%	70	11.8%	71	7.1%	40	4.0%	387	38.4%	63	28.7%	(36.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	50 953	49 741	12 107	23.8%	13 596	26.7%	11 516	23.2%	12 924	26.0%	50 143	100.8%	11 690	92.6%	10.6%
Employee related costs	13 790	12 978	2 729	19.8%	3 348	24.3%	2 712	20.9%	2 936	22.6%	11 725	90.3%	2 507	82.3%	17.1%
Remuneration of councillors	2 336	2 249	546	23.4%	546	23.4%	546	24.3%	659	29.3%	2 297	102.1%	546	97.9%	20.7%
Debt impairment	201	190	33	16.5%	(14)	(7.0%)	-	-	-	-	19	10.1%	-	-	-
Depreciation and asset impairment	12 160	11 486	1 910	15.7%	1 386	11.4%	1 008	8.8%	1 882	16.4%	6 186	53.9%	2 708	94.6%	(30.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 523	6 300	2 167	33.2%	1 476	22.6%	1 543	24.5%	1 476	23.4%	6 662	105.7%	1 549	105.7%	(4.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 887	4 230	624	21.6%	792	27.4%	1 112	26.3%	609	14.4%	3 137	74.2%	1 007	61.4%	(39.5%)
Transfers and grants	4 215	3 983	1 270	30.1%	1 030	24.4%	1 293	32.5%	1 211	30.4%	4 805	120.6%	1 307	98.2%	(7.3%)
Other expenditure	8 842	8 325	2 818	31.9%	5 033	56.9%	3 302	39.7%	4 151	49.9%	15 304	183.8%	2 067	109.8%	100.8%
Loss on disposal of PPE	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Surplus/(Deficit)	(10 020)	(10 044)	4 034		(3 099)		(1 298)		(7 129)		(7 492)		(6 196)		
Transfers recognised - capital	11 893	11 943	327	2.7%	6 136	51.6%	30	.2%	2 811	23.5%	9 304	77.9%	5 274	132.5%	(46.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 873	1 899	4 361		3 037		(1 268)		(4 319)		1 811		(921)		
Taxation	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 873	1 890	4 361		3 037		(1 268)		(4 319)		1 811		(921)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 873	1 890	4 361		3 037		(1 268)		(4 319)		1 811		(921)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 873	1 890	4 361		3 037		(1 268)		(4 319)		1 811		(921)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	11 979	45 271	1 405	11.7%	11 137	93.0%	1 577	3.5%	4 360	9.6%	18 479	40.8%	6 335	84.5%	(31.2%)
National Government	11 281	44 555	1 404	12.4%	11 125	98.6%	1 577	3.5%	2 982	6.7%	17 087	38.4%	8 128	126.5%	(63.3%)
Provincial Government	-	-	-	-	-	-	-	-	925	-	925	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 281	44 555	1 404	12.4%	11 125	98.6%	1 577	3.5%	3 907	8.8%	18 012	40.4%	8 128	92.0%	(51.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	698	715	1	.2%	12	1.7%	-	-	453	63.3%	466	65.2%	(2 775)	(365.8%)	(116.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	982	-	(100.0%)
Capital Expenditure Standard Classification	11 979	45 271	1 405	11.7%	11 137	93.0%	1 577	3.5%	4 360	9.6%	18 479	40.8%	6 335	84.5%	(31.2%)
Governance and Administration	78	621	1	1.6%	134	171.4%	-	-	420	67.6%	555	89.3%	41	63.7%	915.5%
Executive & Council	-	37	1	-	5	-	-	-	5	12.4%	11	29.7%	3	-	46.6%
Budget & Treasury Office	65	65	-	-	-	-	-	-	347	534.5%	347	534.5%	13	74.6%	2 498.7%
Corporate Services	13	519	-	-	129	989.2%	-	-	68	13.0%	196	37.8%	25	44.1%	172.3%
Community and Public Safety	2 008	30 919	1 076	53.6%	5 368	267.3%	1 554	5.0%	45	.1%	8 044	26.0%	4 214	55.9%	(98.9%)
Community & Social Services	1 588	40	-	-	-	-	-	-	35	88.3%	35	88.3%	109	89.0%	(67.5%)
Sport And Recreation	-	1 147	1 076	-	71	-	24	2.1%	9	.8%	1 180	102.9%	1 766	54.1%	(99.5%)
Public Safety	350	350	-	-	-	-	-	-	1	.2%	1	.2%	16	39.6%	(95.1%)
Housing	-	29 311	-	-	5 297	-	1 530	5.2%	-	-	6 827	23.3%	2 324	57.4%	(100.0%)
Health	70	70	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 481	7 641	327	9.4%	4 823	138.6%	21	.3%	1 014	13.3%	6 185	80.9%	1 737	512.8%	(41.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	3	28.7%	(100.0%)
Road Transport	3 481	7 641	327	9.4%	4 823	138.6%	21	.3%	1 014	13.3%	6 185	80.9%	1 734	527.7%	(41.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 412	6 090	-	-	812	12.7%	2	-	2 881	47.3%	3 695	60.7%	343	91.5%	740.8%
Electricity	5 034	5 034	-	-	100	2.0%	-	-	1 900	37.7%	1 999	39.7%	-	-	(100.0%)
Water	897	422	-	-	213	23.8%	2	.4%	353	83.8%	569	134.7%	163	12.2%	116.7%
Waste Water Management	481	634	-	-	499	103.8%	-	-	628	99.1%	1 127	177.8%	180	113.4%	249.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	51 113	45 925	23 728	46.4%	18 108	35.4%	16 757	36.5%	11 602	25.3%	70 195	152.8%	7 536	118.4%	53.9%
Property rates, penalties and collection charges	2 650	2 000	1 242	46.9%	798	30.1%	320	16.0%	471	23.6%	2 831	141.5%	278	94.1%	69.7%
Service charges	15 013	13 095	3 316	22.1%	3 247	21.6%	3 190	24.4%	3 131	23.9%	12 884	98.4%	3 229	92.6%	(3.0%)
Other revenue	5 241	3 510	13 529	258.2%	(6 464)	(123.4%)	9 511	271.0%	4 948	141.0%	21 524	613.2%	3 914	546.5%	26.4%
Government - operating	15 656	14 786	5 460	34.9%	11 463	73.2%	3 262	22.1%	2	-	20 188	136.5%	0	73.6%	1 149.4%
Government - capital	11 893	11 943	-	-	8 895	74.8%	350	2.9%	2 811	23.5%	12 055	100.9%	-	82.3%	(100.0%)
Interest	660	591	180	27.3%	169	25.7%	123	20.8%	240	40.6%	713	120.6%	115	78.8%	108.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 158)	(33 434)	(10 737)	28.1%	(12 358)	32.4%	(9 597)	28.7%	(12 996)	38.9%	(45 689)	136.7%	(11 378)	123.9%	14.2%
Suppliers and employees	(37 625)	(27 081)	(10 039)	26.7%	(11 551)	30.7%	(8 724)	32.2%	(12 221)	45.1%	(42 536)	157.1%	(10 530)	118.1%	16.1%
Finance charges	-	(5 848)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(533)	(505)	(698)	131.0%	(807)	151.4%	(874)	173.0%	(775)	153.4%	(3 153)	624.4%	(848)	500.7%	(8.6%)
Net Cash from/(used) Operating Activities	12 955	12 490	12 991	100.3%	5 750	44.4%	7 159	57.3%	(1 394)	(11.2%)	24 506	196.2%	(3 842)	103.8%	(63.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 484)	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(1 577)	12.6%	(4 372)	35.0%	(18 491)	148.1%	(6 335)	103.6%	(31.0%)
Capital assets	(12 484)	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(1 577)	12.6%	(4 372)	35.0%	(18 491)	148.1%	(6 335)	103.6%	(31.0%)
Net Cash from/(used) Investing Activities	(12 484)	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(1 577)	12.6%	(4 372)	35.0%	(18 491)	148.1%	(6 335)	103.6%	(31.0%)
Cash Flow from Financing Activities															
Receipts	-	-	11	-	19	-	9	-	11	-	50	-	15	-	(24.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	11	-	19	-	9	-	11	-	50	-	15	-	(24.2%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	11	-	19	-	9	-	11	-	50	-	15	-	(24.2%)
Net Increase/(Decrease) in cash held	471	6	11 597	2 459.9%	(5 368)	(1 138.6%)	5 591	86 605.3%	(5 755)	(89 144.5%)	6 065	93 946.2%	(10 162)	1 470.1%	(43.4%)
Cash/cash equivalents at the year begin:	7 972	7 960	8 054	101.0%	19 651	246.5%	14 284	179.5%	19 875	249.7%	8 054	101.2%	18 216	99.9%	9.1%
Cash/cash equivalents at the year end:	8 444	7 966	19 651	232.7%	14 284	169.2%	19 875	249.5%	14 120	177.2%	14 120	177.2%	8 054	101.0%	75.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26	3.1%	32	3.8%	30	3.5%	760	89.7%	847	13.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	548	61.6%	30	3.3%	21	2.4%	291	32.7%	889	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1)	(.1%)	31	1.4%	23	1.0%	2 105	97.6%	2 157	33.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	65	7.2%	32	3.5%	30	3.3%	772	85.9%	898	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	89	14.7%	25	4.1%	22	3.7%	471	77.5%	607	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	6.9%	12	3.5%	24	7.0%	280	82.5%	339	5.2%	-	-	-	-
Interest on Arrear Debtor Accounts	13	1.6%	606	77.8%	-	-	160	20.6%	779	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16)	(83.2%)	0	2.2%	1	4.1%	34	176.8%	19	.3%	-	-	-	-
Total By Income Source	746	11.4%	767	11.7%	150	2.3%	4 873	74.5%	6 536	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4	.3%	28	2.3%	16	1.3%	1 167	96.1%	1 214	18.6%	-	-	-	-
Commercial	303	80.8%	11	2.8%	12	3.2%	50	13.2%	375	5.7%	-	-	-	-
Households	369	7.6%	727	15.1%	121	2.5%	3 612	74.8%	4 829	73.9%	-	-	-	-
Other	71	59.9%	2	1.4%	1	1.2%	44	37.5%	118	1.8%	-	-	-	-
Total By Customer Group	746	11.4%	767	11.7%	150	2.3%	4 872	74.5%	6 536	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Pietie Williams	023 551 1019
Financial Manager	Mrs A S Groenewald	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	52 368	55 301	13 412	25.6%	26 478	50.6%	(300)	(.5%)	9 542	17.3%	49 131	88.8%	7 975	80.8%	19.6%
Property rates	2 419	2 419	1 094	45.2%	451	18.6%	451	18.6%	467	19.3%	2 462	101.8%	427	96.0%	9.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 276	10 349	2 668	26.0%	2 528	24.6%	2 535	24.5%	2 725	26.3%	10 456	101.0%	2 183	96.5%	24.8%
Service charges - water revenue	2 679	2 832	558	20.8%	714	26.7%	908	32.1%	732	25.8%	2 912	102.8%	561	105.2%	30.5%
Service charges - sanitation revenue	1 641	1 919	577	35.1%	574	35.0%	577	30.0%	566	29.5%	2 293	119.5%	484	99.2%	16.7%
Service charges - refuse revenue	974	1 074	370	38.0%	289	29.6%	333	31.0%	332	30.9%	1 324	123.2%	180	95.0%	84.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	327	327	101	31.0%	60	18.5%	60	18.4%	33	10.2%	255	78.1%	74	95.0%	(54.6%)
Interest earned - external investments	360	700	241	67.1%	193	53.6%	159	22.7%	173	24.7%	767	109.5%	167	159.4%	3.6%
Interest earned - outstanding debtors	500	600	159	31.8%	112	22.5%	244	40.7%	196	32.7%	712	118.7%	147	112.5%	33.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 683	7 523	1 192	44.4%	798	29.7%	405	5.4%	731	9.7%	3 126	41.5%	471	35.3%	55.1%
Licences and permits	1 200	1 200	353	29.4%	304	25.4%	355	29.6%	318	26.5%	1 331	110.9%	282	139.2%	12.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 093	25 136	6 012	20.7%	20 416	70.2%	(6 362)	(25.3%)	3 209	12.8%	23 275	92.6%	2 926	71.0%	9.7%
Other own revenue	215	1 221	86	39.8%	38	17.5%	35	2.8%	59	4.8%	217	17.8%	61	34.4%	(3.3%)
Gains on disposal of PPE	-	-	-	-	-	-	1	-	2	-	2	-	12	-	(87.5%)
Operating Expenditure	52 365	71 028	11 480	21.9%	12 352	23.6%	11 042	15.5%	13 377	18.8%	48 250	67.9%	7 729	89.3%	73.1%
Employee related costs	13 144	12 524	2 747	20.9%	3 352	25.5%	2 545	20.3%	3 029	24.2%	11 674	93.2%	825	81.7%	267.1%
Remuneration of councillors	2 450	2 450	571	23.3%	574	23.4%	562	23.0%	702	28.7%	2 411	98.4%	201	83.6%	248.9%
Debt impairment	2 100	2 120	525	25.0%	526	25.0%	525	24.8%	541	25.5%	2 117	99.9%	126	74.5%	329.4%
Depreciation and asset impairment	1 705	1 705	426	25.0%	426	25.0%	426	25.0%	426	25.0%	1 705	100.0%	145	60.8%	195.0%
Finance charges	337	337	-	-	-	-	-	-	-	-	-	-	(7)	(1.8%)	(100.0%)
Bulk purchases	9 000	7 100	1 760	19.6%	2 124	23.6%	1 547	21.8%	2 159	30.4%	7 590	106.9%	665	80.4%	224.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 629	44 787	5 450	23.1%	5 350	22.6%	5 436	12.1%	6 518	14.6%	22 754	50.8%	5 774	102.4%	12.9%
Loss on disposal of PPE	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2	(15 727)	1 932		14 126		(11 342)		(3 835)		881		246		
Transfers recognised - capital	17 008	51 018	6 358	37.4%	36 357	213.8%	(1 932)	(3.8%)	3 249	6.4%	44 033	86.3%	10 740	101.1%	(69.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 010	35 291	8 291		50 482		(13 274)		(585)		44 914		10 986		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 010	35 291	8 291		50 482		(13 274)		(585)		44 914		10 986		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 010	35 291	8 291		50 482		(13 274)		(585)		44 914		10 986		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 010	35 291	8 291		50 482		(13 274)		(585)		44 914		10 986		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	17 008	35 287	7 653	45.0%	33 694	198.1%	15 228	43.2%	963	2.7%	57 537	163.1%	19 351	100.0%	(95.0%)
National Government	7 008	10 138	7 653	109.2%	5 449	77.8%	2 887	28.5%	873	8.6%	16 862	166.3%	19 351	173.8%	(95.5%)
Provincial Government	10 000	19 000	-	-	28 244	282.4%	12 332	64.9%	-	-	40 577	213.6%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 008	29 138	7 653	45.0%	33 694	198.1%	15 219	52.2%	873	3.0%	57 439	197.1%	19 351	100.0%	(95.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	100	-	-	-	-	9	8.8%	90	89.7%	98	98.5%	-	-	(100.0%)
Public contributions and donations	-	6 049	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 008	35 287	7 653	45.0%	33 694	198.1%	15 228	43.2%	963	2.7%	57 537	163.1%	19 351	100.0%	(95.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 214	20 988	-	-	28 502	233.4%	12 984	61.9%	806	3.8%	42 292	201.5%	14 135	140.1%	(94.3%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Sport And Recreation	2 214	1 988	-	-	258	11.6%	652	32.8%	806	40.5%	1 716	86.3%	(30)	36.6%	(2 779.5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	10 000	19 000	-	-	28 244	282.4%	12 332	64.9%	-	-	40 577	213.6%	14 139	140.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 650	1 416	5 400	327.3%	-	-	(6)	(.4%)	90	6.3%	5 484	387.3%	758	47.7%	(88.2%)
Planning and Development	-	-	5 400	-	-	-	-	-	-	-	5 400	-	-	-	-
Road Transport	1 650	1 416	-	-	-	-	(6)	(.4%)	90	6.3%	84	5.9%	758	47.7%	(88.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 144	12 883	2 253	71.6%	5 192	165.1%	2 250	17.5%	67	.5%	9 761	75.8%	4 458	82.5%	(98.5%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	2 944	6 049	2 245	76.3%	4 156	141.1%	475	7.9%	108	1.8%	6 984	115.5%	1 888	66.8%	(94.3%)
Waste Water Management	150	6 742	-	-	1 036	690.4%	1 817	26.9%	(41)	(.6%)	2 811	41.7%	169	38.3%	(124.2%)
Waste Management	50	92	7	14.7%	-	-	(42)	(45.6%)	-	-	(35)	(37.6%)	2 400	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	65 916	99 972	37 433	56.8%	32 180	48.8%	12 603	12.6%	7 672	7.7%	89 889	89.9%	11 217	99.2%	(31.6%)
Property rates, penalties and collection charges	2 419	2 513	914	37.8%	713	29.5%	415	16.5%	356	14.2%	2 398	95.4%	470	103.6%	(24.3%)
Service charges	12 826	15 765	4 202	32.8%	4 011	31.3%	4 363	27.7%	4 364	27.7%	16 940	107.5%	4 356	140.0%	.2%
Other revenue	4 210	8 207	7 934	188.5%	2 504	59.5%	894	10.9%	949	11.6%	12 281	149.6%	958	168.0%	(1.0%)
Government - operating	29 093	22 111	8 638	29.7%	9 677	33.3%	2 240	10.1%	1 858	8.4%	22 414	101.4%	-	87.5%	(100.0%)
Government - capital	17 008	50 346	15 724	92.4%	15 082	88.7%	4 532	9.0%	-	-	35 338	70.2%	5 400	81.2%	(100.0%)
Interest	360	1 030	21	5.9%	193	53.6%	159	15.5%	145	14.1%	519	50.4%	33	10.1%	335.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 854)	(73 185)	(19 762)	42.2%	(11 602)	24.8%	(12 751)	17.4%	(15 221)	20.8%	(59 335)	81.1%	(1 764)	137.2%	762.7%
Suppliers and employees	(46 517)	(73 147)	(19 762)	42.5%	(11 602)	24.9%	(12 751)	17.4%	(15 221)	20.8%	(59 335)	81.1%	(1 758)	138.3%	765.9%
Finance charges	(337)	(37)	-	-	-	-	-	-	-	-	-	-	(7)	1.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 061	26 787	17 671	92.7%	20 578	108.0%	(148)	(.6%)	(7 548)	(28.2%)	30 554	114.1%	9 453	33.6%	(179.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	3 500	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	3 500	-	(100.0%)
Payments	(17 008)	(34 321)	(8 160)	48.0%	(23 887)	140.4%	133	(.4%)	-	-	(31 913)	93.0%	(19 598)	101.0%	(100.0%)
Capital assets	(17 008)	(34 321)	(8 160)	48.0%	(23 887)	140.4%	133	(.4%)	-	-	(31 913)	93.0%	(19 598)	101.0%	(100.0%)
Net Cash from/(used) Investing Activities	(17 008)	(34 321)	(8 160)	48.0%	(23 887)	140.4%	133	(.4%)	-	-	(31 913)	93.0%	(16 098)	(11.2%)	(100.0%)
Cash Flow from Financing Activities															
Receipts	22	37	2	11.0%	8	38.1%	13	34.6%	5	14.5%	29	78.2%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	22	37	2	11.0%	8	38.1%	13	34.6%	5	14.5%	29	78.2%	-	-	(100.0%)
Payments	(61)	(61)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(61)	(61)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(39)	(24)	2	(6.1%)	8	(21.2%)	13	(53.1%)	5	(22.3%)	29	(119.9%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	2 014	(7 558)	9 514	472.4%	(3 300)	(163.8%)	(2)	-	(7 543)	99.8%	(1 331)	17.6%	(6 645)	1 496.8%	13.5%
Cash/cash equivalents at the year begin:	3 241	9 755	3 241	100.0%	12 756	393.5%	9 455	96.9%	9 454	96.9%	3 241	33.2%	17 667	-	(46.5%)
Cash/cash equivalents at the year end:	5 256	2 196	12 756	242.7%	9 455	179.9%	9 454	430.4%	1 911	87.0%	1 911	87.0%	11 022	341.3%	(82.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	194	4.6%	158	3.7%	183	4.3%	3 730	87.4%	4 265	38.0%	555	13.0%	3 505	82.0%
Trade and Other Receivables from Exchange Transactions - Electricity	458	35.3%	167	12.9%	108	8.4%	562	43.4%	1 295	11.5%	468	36.2%	584	45.0%
Receivables from Non-exchange Transactions - Property Rates	(73)	(12.5%)	31	5.3%	15	2.5%	615	104.6%	587	5.2%	158	26.8%	59	10.0%
Receivables from Exchange Transactions - Waste Water Management	84	3.3%	142	5.5%	126	4.9%	2 213	86.3%	2 564	22.8%	265	10.3%	2 203	85.0%
Receivables from Exchange Transactions - Waste Management	122	5.4%	85	3.8%	78	3.4%	1 974	87.4%	2 259	20.1%	190	8.4%	1 799	79.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	891	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	6.1%	5	1.9%	5	1.9%	230	90.1%	256	2.3%	0	.2%	267	104.0%
Total By Income Source	800	7.1%	588	5.2%	515	4.6%	9 324	83.1%	11 227	100.0%	1 636	14.6%	9 309	82.0%
Debtors Age Analysis By Customer Group														
Organs of State	80	20.6%	61	15.8%	49	12.7%	198	50.9%	390	3.5%	-	-	-	-
Commercial	106	11.0%	83	8.6%	52	5.4%	722	75.0%	962	8.6%	221	22.9%	-	-
Households	614	6.2%	443	4.5%	414	4.2%	8 404	85.1%	9 875	88.0%	1 415	14.3%	9 309	94.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	800	7.1%	588	5.2%	515	4.6%	9 324	83.1%	11 227	100.0%	1 636	14.6%	9 309	82.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 042	100.0%	-	-	-	-	-	-	1 042	12.0%
Bulk Water	-	-	-	-	-	-	131	100.0%	131	1.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	169	24.3%	0	.1%	506	72.5%	22	3.2%	698	8.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 837	100.0%	-	-	-	-	-	-	6 837	78.5%
Total	8 048	92.4%	0	-	506	5.8%	153	1.8%	8 708	100.0%

Contact Details

Municipal Manager	Mr Heinrich Mettler	023 541 1320
Financial Manager	Mr J Neethling	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	232 295	255 166	71 641	30.8%	45 851	19.7%	46 965	18.4%	41 416	16.2%	205 873	80.7%	40 901	99.6%	1.3%
Property rates	24 364	24 364	24 500	100.6%	(6)	-	158	.6%	(64)	(.3%)	24 588	100.9%	228	99.9%	(128.1%)
Property rates - penalties and collection charges	620	620	99	15.9%	144	23.2%	119	19.3%	112	18.1%	474	76.4%	104	64.5%	8.1%
Service charges - electricity revenue	67 167	67 058	14 959	22.3%	15 891	23.7%	16 491	24.6%	17 718	26.4%	65 059	97.0%	15 309	107.5%	15.7%
Service charges - water revenue	12 695	12 394	2 072	16.3%	3 676	29.0%	3 402	27.5%	3 698	29.8%	12 848	103.7%	3 041	95.2%	21.6%
Service charges - sanitation revenue	11 670	11 294	3 905	33.5%	2 525	21.6%	2 571	22.8%	2 533	22.4%	11 534	102.1%	2 439	101.3%	3.9%
Service charges - refuse revenue	5 960	5 821	1 735	29.1%	1 398	23.5%	1 402	24.1%	1 395	24.0%	5 931	101.9%	1 321	99.0%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	845	804	262	31.0%	257	30.4%	284	35.4%	250	31.1%	1 053	131.1%	226	92.9%	10.7%
Interest earned - external investments	1 060	1 060	199	18.7%	520	49.0%	382	36.0%	661	62.3%	1 761	166.2%	347	72.1%	90.2%
Interest earned - outstanding debtors	1 716	1 846	566	33.0%	479	27.9%	473	25.6%	433	23.4%	1 950	105.6%	432	110.4%	.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 120	39 960	1 409	8.7%	1 414	8.8%	2 041	5.1%	2 051	5.1%	6 916	17.3%	2 390	77.7%	(14.2%)
Licences and permits	648	648	117	18.1%	94	14.5%	116	17.9%	75	11.6%	402	62.1%	131	71.8%	(42.5%)
Agency services	520	580	171	32.9%	132	25.4%	161	27.7%	146	25.1%	609	105.0%	155	105.3%	(6.1%)
Transfers recognised - operational	83 796	85 355	20 814	24.8%	17 444	20.8%	17 656	20.7%	9 360	11.0%	65 273	76.5%	13 557	96.8%	(31.0%)
Other own revenue	5 114	3 364	833	16.3%	1 885	36.9%	1 707	50.8%	3 048	90.6%	7 474	222.2%	1 221	144.1%	149.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	10 946.8%	-
Operating Expenditure	245 644	264 481	48 070	19.6%	58 693	23.9%	50 910	19.2%	63 094	23.9%	220 767	83.5%	60 922	97.3%	3.6%
Employee related costs	74 295	72 300	16 609	22.4%	19 792	26.6%	16 624	23.0%	17 489	24.2%	70 515	97.5%	15 637	96.8%	11.8%
Remuneration of councillors	4 449	4 449	997	22.4%	1 028	23.1%	1 028	23.1%	1 257	28.2%	4 309	96.9%	1 123	92.9%	11.9%
Debt impairment	3 000	26 840	750	25.0%	750	25.0%	750	2.8%	750	2.8%	3 000	11.2%	650	100.0%	15.4%
Depreciation and asset impairment	15 081	15 081	3 770	25.0%	3 770	25.0%	3 770	25.0%	3 770	25.0%	15 081	100.0%	3 551	100.0%	6.2%
Finance charges	1 940	2 116	183	9.4%	712	36.7%	171	8.1%	663	31.3%	1 729	81.7%	705	109.3%	(6.0%)
Bulk purchases	53 844	51 524	11 262	20.9%	10 960	20.4%	11 475	22.3%	10 515	20.4%	44 211	85.8%	9 849	82.5%	6.8%
Other Materials	21 053	21 507	1 843	8.8%	4 875	23.2%	3 294	15.3%	7 713	35.9%	17 725	82.4%	5 235	91.9%	47.3%
Contracted services	7 907	8 135	925	11.7%	1 559	19.7%	2 216	27.2%	1 450	17.8%	6 150	75.6%	2 600	116.9%	(44.2%)
Transfers and grants	60	60	14	23.2%	-	-	49	82.4%	-	-	63	105.5%	-	-	-
Other expenditure	64 016	62 470	11 717	18.3%	15 248	23.8%	11 532	18.5%	19 488	31.2%	57 984	92.8%	21 573	109.2%	(9.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 349)	(9 315)	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)		
Transfers recognised - capital	22 868	39 256	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 519	29 941	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 519	29 941	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 519	29 941	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 519	29 941	23 571		(12 841)		(3 945)		(21 678)		(14 894)		(20 022)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	29 286	43 899	3 177	10.8%	12 287	42.0%	8 142	18.5%	14 902	33.9%	38 508	87.7%	12 543	78.6%	18.8%
National Government	22 489	26 605	3 163	14.1%	6 347	28.2%	2 216	8.3%	13 433	50.5%	25 158	94.6%	10 203	74.1%	31.7%
Provincial Government	379	12 651	-	-	5 771	1 522.0%	5 289	41.8%	609	4.8%	11 670	92.2%	58	28.8%	951.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 868	39 256	3 163	13.8%	12 119	53.0%	7 505	19.1%	14 042	35.8%	36 829	93.8%	10 261	72.3%	36.9%
Borrowing	2 460	2 460	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 788	2 014	14	.4%	168	4.4%	637	31.6%	860	42.7%	1 679	83.4%	1 919	108.5%	(55.2%)
Public contributions and donations	170	170	-	-	-	-	-	-	-	-	-	-	363	-	(100.0%)
Capital Expenditure Standard Classification	29 286	43 899	3 177	10.8%	12 287	42.0%	8 142	18.5%	14 902	33.9%	38 508	87.7%	12 543	78.6%	18.8%
Governance and Administration	991	1 077	5	.5%	35	3.6%	569	52.9%	258	23.9%	867	80.5%	78	93.1%	231.5%
Executive & Council	31	24	-	-	2	7.8%	9	37.3%	-	-	11	47.6%	-	-	-
Budget & Treasury Office	104	99	1	1.0%	27	25.6%	15	15.4%	53	53.2%	95	96.5%	16	95.0%	221.6%
Corporate Services	857	954	4	.4%	6	.8%	545	57.1%	205	21.5%	761	79.7%	61	92.6%	234.2%
Community and Public Safety	4 174	15 647	6	.1%	203	4.9%	284	1.8%	923	5.9%	1 415	9.0%	193	66.4%	378.8%
Community & Social Services	490	12 609	-	-	3	.7%	283	2.2%	658	5.2%	944	7.5%	58	85.0%	1 035.9%
Sport And Recreation	3 200	2 928	5	.2%	199	6.2%	1	-	102	3.5%	308	10.5%	82	85.7%	23.6%
Public Safety	465	92	1	.2%	-	-	-	-	158	172.2%	159	173.1%	51	60.4%	211.1%
Housing	18	18	-	-	-	-	-	-	5	25.2%	5	25.2%	2	.4%	197.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 520	10 555	1 466	19.5%	2 768	36.8%	1 321	12.5%	2 488	23.6%	8 043	76.2%	2 530	82.7%	(1.7%)
Planning and Development	397	66	2	.4%	4	.9%	7	10.7%	14	20.8%	26	39.6%	2	-	554.0%
Road Transport	7 123	10 489	1 465	20.6%	2 764	38.8%	1 313	12.5%	2 474	23.6%	8 016	76.4%	2 528	82.6%	(2.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 601	16 621	1 700	10.2%	9 281	55.9%	5 968	35.9%	11 234	67.6%	28 183	169.6%	9 742	77.7%	15.3%
Electricity	4 860	10 338	951	19.6%	1 674	34.5%	233	2.3%	8 747	84.6%	11 605	112.3%	6 109	70.5%	43.2%
Water	5 859	2 736	358	6.1%	607	10.4%	360	13.2%	1 399	51.1%	2 725	99.6%	2 947	121.3%	(52.5%)
Waste Water Management	4 942	2 570	363	7.3%	6 907	139.8%	5 364	208.7%	1 056	41.1%	13 689	532.6%	644	76.4%	63.8%
Waste Management	940	977	28	2.9%	93	9.9%	11	1.1%	33	3.3%	164	16.8%	41	6.3%	(21.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	251 580	258 898	82 641	32.8%	79 584	31.6%	54 746	21.1%	33 485	12.9%	250 457	96.7%	42 171	101.7%	(20.6%)
Property rates, penalties and collection charges	24 234	22 486	8 061	33.3%	5 918	24.4%	4 237	18.8%	3 779	16.8%	21 994	97.8%	4 183	105.8%	(9.7%)
Service charges	94 659	93 530	24 168	25.5%	23 731	25.1%	21 798	23.3%	21 649	23.1%	91 346	97.7%	21 221	109.3%	2.0%
Other revenue	23 077	21 480	3 887	16.8%	3 726	16.1%	4 134	19.2%	3 497	16.3%	15 244	71.0%	3 788	89.0%	(7.7%)
Government - operating	83 796	84 387	35 242	42.1%	40 673	48.5%	16 302	19.3%	1 319	1.6%	93 537	110.8%	12 061	96.3%	(89.1%)
Government - capital	23 038	34 159	10 531	45.7%	5 043	21.9%	6 791	19.9%	2 152	6.3%	24 517	71.8%	-	98.9%	(100.0%)
Interest	2 776	2 856	752	27.1%	493	17.7%	1 485	52.0%	1 089	38.1%	3 818	133.7%	918	95.7%	18.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(221 295)	(223 407)	(43 555)	19.7%	(54 134)	24.5%	(46 230)	20.7%	(58 534)	26.2%	(202 452)	90.6%	(56 666)	97.0%	3.3%
Suppliers and employees	(219 295)	(221 232)	(43 352)	19.8%	(53 461)	24.4%	(46 170)	20.9%	(57 911)	26.2%	(200 894)	90.8%	(56 017)	97.0%	3.4%
Finance charges	(1 940)	(2 116)	(188)	9.7%	(673)	34.7%	(11)	.5%	(622)	29.4%	(1 495)	70.6%	(650)	93.1%	(4.2%)
Transfers and grants	(60)	(60)	(14)	23.2%	-	-	(49)	82.4%	-	-	(63)	105.5%	-	-	-
Net Cash from/(used) Operating Activities	30 285	35 491	39 086	129.1%	25 450	84.0%	8 516	24.0%	(25 048)	(70.6%)	48 005	135.3%	(14 495)	149.1%	72.8%
Cash Flow from Investing Activities															
Receipts	472	473	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	472	473	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 286)	(43 899)	(3 177)	10.8%	(12 287)	42.0%	(8 142)	18.5%	(14 902)	33.9%	(38 508)	87.7%	(12 539)	89.6%	18.8%
Capital assets	(29 286)	(43 899)	(3 177)	10.8%	(12 287)	42.0%	(8 142)	18.5%	(14 902)	33.9%	(38 508)	87.7%	(12 539)	89.6%	18.8%
Net Cash from/(used) Investing Activities	(28 815)	(43 427)	(3 177)	11.0%	(12 287)	42.6%	(8 142)	18.7%	(14 902)	34.3%	(38 508)	88.7%	(12 539)	91.7%	18.8%
Cash Flow from Financing Activities															
Receipts	2 544	84	16	.6%	(43)	(1.7%)	28	33.5%	53	62.7%	54	64.4%	14	(54.6%)	275.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 460	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	84	84	16	19.0%	(43)	(50.7%)	28	33.5%	53	62.7%	54	64.4%	14	(54.6%)	275.3%
Payments	(2 935)	(475)	(150)	5.1%	(582)	19.8%	(160)	33.7%	(625)	131.5%	(1 517)	319.4%	(1 197)	71.1%	(47.8%)
Repayment of borrowing	(2 935)	(475)	(150)	5.1%	(582)	19.8%	(160)	33.7%	(625)	131.5%	(1 517)	319.4%	(1 197)	71.1%	(47.8%)
Net Cash from/(used) Financing Activities	(391)	(391)	(134)	34.4%	(625)	159.7%	(132)	33.8%	(572)	146.3%	(1 463)	374.1%	(1 183)	72.5%	(51.7%)
Net Increase/(Decrease) in cash held	1 080	(8 327)	35 775	3 313.6%	12 538	1 161.4%	242	(2.9%)	(40 522)	486.6%	8 034	(96.5%)	(28 218)	(1.2%)	43.6%
Cash/cash equivalents at the year begin:	4 655	11 937	5 590	120.1%	41 365	888.6%	53 903	451.6%	54 146	453.6%	5 590	46.8%	46 461	99.9%	16.5%
Cash/cash equivalents at the year end:	5 735	3 610	41 365	721.3%	53 903	939.9%	54 146	1 500.0%	13 624	377.4%	13 624	377.4%	18 244	391.9%	(25.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 132	23.6%	629	13.1%	211	4.4%	2 819	58.8%	4 792	8.1%	502	10.5%	234	4.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 997	74.8%	260	4.9%	74	1.4%	1 013	19.0%	5 345	9.0%	18	.3%	318	5.0%
Receivables from Non-exchange Transactions - Property Rates	1 419	23.9%	273	4.6%	209	3.5%	4 027	67.9%	5 929	10.0%	543	9.2%	318	5.0%
Receivables from Exchange Transactions - Waste Water Management	954	10.8%	329	3.7%	296	3.3%	7 291	82.2%	8 869	15.0%	611	6.9%	516	5.0%
Receivables from Exchange Transactions - Waste Management	523	8.8%	225	3.8%	207	3.5%	4 987	83.9%	5 942	10.0%	885	14.9%	360	6.0%
Receivables from Exchange Transactions - Property Rental Debtors	5	6.6%	2	2.3%	1	1.6%	73	89.5%	81	.1%	16	19.7%	9	11.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 394	26.2%	643	2.3%	1 307	4.6%	18 904	66.9%	28 248	47.7%	1 490	5.3%	1 245	4.0%
Total By Income Source	15 425	26.1%	2 362	4.0%	2 306	3.9%	39 115	66.1%	59 207	100.0%	4 064	6.9%	3 000	5.0%
Debtors Age Analysis By Customer Group														
Organs of State	708	41.0%	211	12.2%	60	3.5%	747	43.2%	1 727	2.9%	-	-	-	-
Commercial	1 266	41.7%	393	13.0%	134	4.4%	1 242	40.9%	3 035	5.1%	-	-	-	-
Households	12 194	25.1%	1 668	3.4%	1 833	3.8%	32 849	67.7%	48 544	82.0%	2 574	5.3%	3 000	6.0%
Other	1 256	21.3%	90	1.5%	279	4.7%	4 277	72.5%	5 901	10.0%	1 490	25.3%	-	-
Total By Customer Group	15 425	26.1%	2 362	4.0%	2 306	3.9%	39 115	66.1%	59 207	100.0%	4 064	6.9%	3 000	5.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 339	100.0%	-	-	-	-	-	-	5 339	68.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	775	100.0%	-	-	-	-	-	-	775	9.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	831	49.0%	1	.1%	-	-	863	50.9%	1 695	21.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 946	88.9%	1	-	-	-	863	11.1%	7 810	100.0%

Contact Details

Municipal Manager	Mr Japtha Booysen	023 414 8020
Financial Manager	Mr F Sabbat	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	57 460	82 809	21 207	36.9%	18 219	31.7%	19 428	23.5%	12 895	15.6%	71 748	86.6%	7 897	99.2%	63.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	120	70	18	14.6%	18	14.6%	18	25.0%	18	25.0%	70	100.0%	33	81.1%	(47.3%)
Interest earned - external investments	150	200	121	80.7%	47	31.6%	161	80.6%	117	58.3%	446	223.2%	48	98.7%	142.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 661	4 149	803	21.9%	535	14.6%	803	19.4%	800	19.3%	2 941	70.9%	3 053	89.1%	(73.8%)
Transfers recognised - operational	53 146	38 893	9 502	17.9%	5 929	11.2%	10 906	28.0%	1 395	3.6%	27 732	71.3%	741	91.3%	88.2%
Other own revenue	383	39 496	10 764	2 814.0%	11 689	3 056.0%	7 540	19.1%	10 566	26.8%	40 559	102.7%	4 021	106.3%	162.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	56 531	82 802	15 185	26.9%	13 305	23.5%	22 632	27.3%	16 152	19.5%	67 275	81.2%	14 295	100.8%	13.0%
Employee related costs	11 839	12 668	2 202	18.6%	2 621	22.1%	1 985	15.7%	2 433	19.2%	9 241	72.9%	2 232	88.5%	9.0%
Remuneration of councillors	3 145	3 145	726	23.1%	726	23.1%	729	23.2%	932	29.6%	3 114	99.0%	723	96.7%	29.0%
Debt impairment	-	-	6	-	4	-	2	-	95	-	107	-	-	-	(100.0%)
Depreciation and asset impairment	429	389	-	-	-	-	-	-	-	-	-	-	340	87.8%	(100.0%)
Finance charges	450	340	-	-	-	-	-	-	16	4.8%	16	4.8%	24	4.8%	(32.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	(107)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 667	66 259	12 250	30.1%	9 955	24.5%	19 916	30.1%	12 676	19.1%	54 797	82.7%	11 083	105.2%	14.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	929	7	6 022		4 913		(3 204)		(3 258)		4 473		(6 398)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	500	500	-	-	158	31.6%	60	12.0%	72	14.3%	290	57.9%	298	98.6%	(76.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	-	-	158	31.6%	60	12.0%	72	14.3%	290	57.9%	298	98.6%	(76.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	500	500	-	-	158	31.6%	60	12.0%	72	14.3%	290	57.9%	298	98.6%	(76.0%)
Governance and Administration	500	500	-	-	155	30.9%	56	11.3%	72	14.3%	283	56.5%	298	98.6%	(76.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	500	500	-	-	155	30.9%	56	11.3%	72	14.3%	283	56.5%	298	98.6%	(76.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	4	-	4	-	-	-	7	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	4	-	4	-	-	-	7	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	57 461	82 775	20 635	35.9%	18 187	31.7%	19 076	23.0%	12 152	14.7%	70 050	84.6%	12 972	108.7%	(6.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 164	42 184	278	6.7%	471	11.3%	8 876	21.0%	12 076	28.6%	21 701	51.4%	1 553	15.7%	677.4%
Government - operating	53 146	40 390	20 236	38.1%	17 669	33.2%	10 038	24.9%	-	-	47 943	118.7%	11 370	234.4%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	150	200	121	80.7%	47	31.6%	161	80.6%	77	38.4%	407	203.3%	48	98.7%	60.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 054)	(76 274)	(14 577)	27.5%	(16 679)	31.4%	(19 660)	25.8%	(15 376)	20.2%	(66 291)	86.9%	(13 488)	107.0%	14.0%
Suppliers and employees	(37 826)	(75 934)	(14 577)	38.5%	(16 679)	44.1%	(19 660)	25.9%	(15 360)	20.2%	(66 275)	87.3%	(13 464)	109.4%	14.1%
Finance charges	(450)	(340)	-	-	-	-	-	-	(16)	4.8%	(16)	4.8%	(24)	1.9%	(32.9%)
Transfers and grants	(14 778)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 406	6 501	6 058	137.5%	1 509	34.2%	(584)	(9.0%)	(3 223)	(49.6%)	3 759	57.8%	(516)	259.1%	524.4%
Cash Flow from Investing Activities															
Receipts	-	(520)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(520)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(500)	-	-	(155)	-	(49)	9.9%	(87)	17.3%	(290)	58.1%	(298)	98.6%	(70.9%)
Capital assets	-	(500)	-	-	(155)	-	(49)	9.9%	(87)	17.3%	(290)	58.1%	(298)	98.6%	(70.9%)
Net Cash from/(used) Investing Activities	-	(1 020)	-	-	(155)	-	(49)	4.8%	(87)	8.5%	(290)	28.5%	(298)	98.6%	(70.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(62)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(62)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(62)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 406	5 419	6 058	137.5%	1 354	30.7%	(634)	(11.7%)	(3 310)	(61.1%)	3 468	64.0%	(814)	523.0%	306.6%
Cash/cash equivalents at the year begin:	13 068	4 782	2 139	16.4%	8 198	62.7%	9 552	199.8%	8 918	186.5%	2 139	44.7%	4 020	100.0%	121.9%
Cash/cash equivalents at the year end:	17 475	10 201	8 198	46.9%	9 552	54.7%	8 918	87.4%	5 608	55.0%	5 608	55.0%	3 205	149.8%	74.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	481	100.0%	481	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	481	100.0%	481	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	481	100.0%	481	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	481	100.0%	481	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 166	100.0%	-	-	-	-	-	-	1 166	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 166	100.0%	-	-	-	-	-	-	1 166	100.0%

Contact Details

Municipal Manager	Mr Stefanus Jooste	023 449 1000
Financial Manager	Mr N W Nortje	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.